

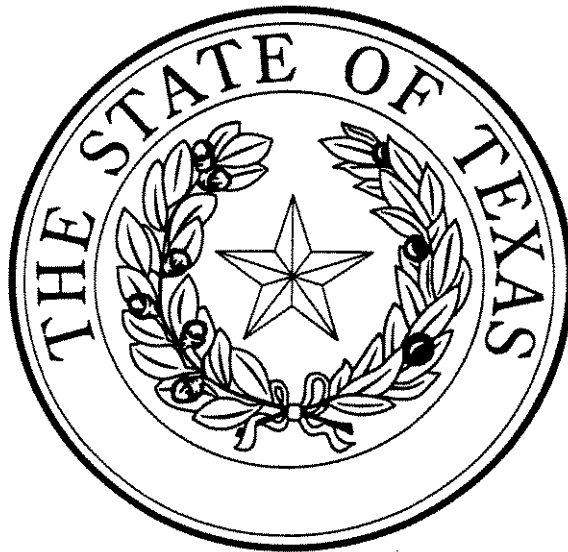
HOUSE SELECT CMTE ON REVENUE & PUB
EDU FUNDING. TX STATE SALES TAX:
AN INTERIM REPORT

The Texas State Sales Tax

An Interim Report

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The House Select Committee on Revenue and Public Education Funding
The Hon. Paul Sadler, Chairman

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Executive Summary

The Texas State Sales Tax: An Interim Report for the Select Committee on Revenue and Public Education Funding focuses on the largest source of tax revenue for the state of Texas: the state sales tax. The information provided in this report lays out the state sales tax for analysis.

This report offers an understanding of the success of the sales tax by focusing on all characteristics from the sales tax rate and base to who pays the greater share. To illustrate how the state sales tax has evolved into Texas' revenue workhorse, this report examines historical revenue levels, key economic shifts and legislative changes. In order to show the impact and the importance of the state sales tax, comparisons have been made to show tax burdens between income groups, individuals and businesses. All comparisons are matched against other major taxes levied in Texas.

Three elements play a vital role in ascertaining and maintaining the overall efficiency of the number one revenue generator: credits, exemptions and exclusions from the sales tax. This report provides a detailed list of current exemptions of tangible goods and services, along with an historical account of their costs. An all-state comparison of service categories has been included which depicts the quantity of services each state subjects to a state sales tax.

In conclusion, future sales tax revenue estimates have been included which illustrates current growth of the sales tax. For points of discussion, standards and criteria for an optimal sales tax have also been included.

The source of the report's information is from the Sales Tax Division, Comptroller of Public Accounts and the Comptroller's webpage: Windows on State Government (www.cpa.state.tx.us). The state-by-state comparisons were compiled from *The 1997 Development Report Card for the States, 11th Edition*.

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I. BACKGROUND

The Beginning of the Sales Tax in Texas

Because of lucrative oil, gas and business taxes, Texas was a latecomer in taxing general retail sales. Only when these flourishing revenue levels began to drop and the need for state spending grew were legislators pressed to find a tax source which would be easy to implement and relatively painless for Texans.

The sales tax was enacted in 1961 at the rate of two percent, after discussion over personal and corporate income taxes met with considerable opposition. Texans, whether laborers or business owners, felt the federal government had already pre-empted income revenue sources. So, Texans were not going to allow their state legislators to place another tax on their income.

With a low rate, a potentially large yield and a relatively painless collection system, the sales tax became extremely attractive. State administrators were able to rally support for the sales tax from the business and farming communities. Consensus agreed that a general sales tax would be the most equitable source of revenue and a viable answer to the state's financial woes.

However, the sales tax is not without its opposition. Institutional opposition has come, and continues to come, primarily from labor groups who find the sales tax to be regressive, and from retailers who are concerned about compliance costs and adverse reactions by customers.

Changes in the Sales Tax

Over the years the sales tax has undergone rate and base changes, not necessarily at the same time, and not in reaction to the same problems and/or conditions. While the rate has been increased seven times, the base grows and shrinks with the establishment and/or annulment of exemptions, exclusions and credits.

Changes in the sales tax are a result of revenue requirements in times of financial ups and downs. For instance, in the late '60s and early '70s, the sales tax rate was increased three times to abate a looming deficit. From 1971 to 1983 the sales tax grew steadily because of inflation and vigorous economic growth due to increasing oil and gas prices. It was during this period when many sales tax exemptions were granted, while the rate remained at four percent.

In 1983, the oil boom burst and Texas' economy slid into a recession. Subsequent legislative sessions concentrated on the budget crisis at hand. The tax base was expanded and increases in the tax rate were implemented. In 1984, for the first time certain services were subject to the sales tax.

Hard economic times lingered throughout the late '80s and into the early '90s. Legislators were forced to look to the sales tax to raise revenue needed to keep pace with the growing needs of Texans. The sales tax rate was last increased to 6.25 percent in 1990, where it remains to date.

A Solid Source: the Sales Tax

The sales tax has proven to be a valuable revenue source for the state as it is the tax first considered for increase or expansion during an economic downturn. Time and again as legislation retooled the consumption tax, it produced what Texas needed to run state government as well as the expansion of state services. Presently Texas is witnessing a shift in industry dominance to the service sector and high-tech industry. These thriving economic epicenters have created higher-paying jobs, and with continued expansion, more jobs will be available. The clustering of related, as well as unrelated, smaller businesses will further enhance this growth. Higher wages and more jobs result in increased spending, which in turn produce strong

revenue streams via the sales tax. Sales tax rebates to local entities have surpassed last year's percentages indicating strength in consumer spending. John Sharp, Comptroller of Public Accounts stated, "Year-to-date, rebates to cities and counties are up 11 percent over last year."

Future Growth of the Sales Tax

With every effort in growing the economy, there is equal effort to tax the growth in order to fund state government. The sales tax was designed to be collected when a physical exchange takes place between a consumer and a retailer of certain goods or services. There will always be markets where this traditional means of commerce is transacted. However, the high-tech industry has dramatically changed how business activities are carried out the world over with the development of faster microchips and innovative software applications. Annual multi-billion dollar revenue levels are just beyond our reach because even though we have the technology to engage in cyber-commerce with a few keystrokes, we do not yet have the appropriate system to tax it.

For the upcoming 1998-99 biennium, sales tax collections are expected to rise more modestly than in the previous biennium, in keeping with the forecast for slower state economic growth. All three major economic indicators - gross state product, personal income, and employment - suggest that the Texas economy will continue to expand at a faster rate than the national economy, albeit at a more moderate pace than in the preceding biennium.

Net sales tax revenue growth is also expected to be constrained because of the State of Texas' recent loss of a court case involving the definition of tax-exempt manufacturing machinery and equipment. In addition, a provision has been made for another case (awaiting final decision) concerning a similar issue. Both cases pose fiscal implications involving not just refunds, but ongoing losses of sales tax revenue through the erosion of the tax base.

Total state sales tax revenue should reach \$24.0 billion in the 1998-99 biennium. This amounts to an 8.8 percent increase beyond the \$22.1 billion expected to be collected in the current biennium. Sales tax revenues are growing at 10 percent annually, a figure not seen since the oil boom of the late 1970's.

II. CHARACTERISTICS OF THE STATE SALES TAX

Rate & Base: 6.25 percent of the retail prices of tangible personal property and selected services.

Local Sales Tax: Local tax applies to same tax base as the state (except that some locals tax residential utilities); tax is collected by the state and remitted to the appropriate local jurisdiction. Local tax may not exceed a total of 2 percent in any area.

Cities: generally 1 percent, but additional taxes up to 1 percent may be levied for certain special purposes.

Economic Development Sales Tax: eligible cities with voter approval may adopt an economic development sales tax as a tool to promote economic and industrial development and/or property tax relief. An eligible city may propose a tax rate equal to $\frac{1}{8}$, $\frac{1}{4}$, $\frac{3}{8}$, $\frac{1}{2}$ of 1 percent, not to exceed a new combined local sales tax rate of 2 percent.

Counties: up to 1 percent under certain circumstances.

Metropolitan Transit Authorities: up to 1 percent.

Special Purpose Districts: Hospital Districts, Crime Control Districts, County Improvement Districts, County Health Services, Emergency Services Districts,

Land Fill Waste Districts, and Criminal Detention Center Districts (LFW & CDC District in Maverick County only).

Who Pays the Sales Tax

Table 1: Average Tax Burden by Family Income: Texas State and Local Taxes from FY 1994

Gross Family Income					
	\$10,000	\$25,000	\$35,000	\$50,000	\$100,000
Sales Tax	\$416 (4.16%)	\$727 (2.91%)	\$900 (2.57%)	\$1,163 (2.33%)	\$1,800 (1.80%)
Property Tax	\$205 (2.05%)	\$347 (1.39%)	\$568 (1.62%)	\$1,042 (2.08%)	\$2,881 (2.88%)
Alcohol and Tobacco Taxes	\$87 (0.87%)	\$143 (0.57%)	\$169 (0.48%)	\$165 (0.33%)	\$174 (0.17%)
Motor Vehicle Sales Tax	\$50 (0.50%)	\$126 (0.50%)	\$152 (0.44%)	\$251 (0.50%)	\$270 (0.27%)
Motor Vehicle Registration	\$51 (0.51%)	\$89 (0.35%)	\$103 (0.30%)	\$126 (0.25%)	\$136 (0.14%)
Motor Fuels	\$80 (0.80%)	\$141 (0.56%)	\$173 (0.50%)	\$201 (0.40%)	\$235 (0.24%)
TOTAL	\$890	\$1,571	\$2,066	\$2,947	\$5,497
Total Taxes as Percent of Income	8.90%	6.29%	5.90%	5.89%	5.50%

Sources: John Sharp, Comptroller of Public Accounts. Based on the 1994 Consumer Expenditure Survey, U.S. Department of Labor, Bureau of Labor Statistics, and property tax data from the Comptroller's Property Tax Division and the Texas Research League. Revenue data taken from the Comptroller's Annual Cash Report.

Although the rate and base may appear flat, as income fluctuates in relation to spending, the sales tax will take up more income of low- to middle-income earners. Exempting necessities from sales taxation, such as unprepared food and prescription medicines, give a small element of progressivity. In the absence of a state income tax, overall tax burden falls to the lower end of the income spectrum.

For all state taxes, the business-household split is about even. Consumers pay more than half of the sales, motor fuels and motor vehicles sales taxes. Individuals pay all of the alcohol and tobacco sales taxes and the inheritance tax. Businesses pick up all of the franchise tax, the oil and gas severance taxes, the insurance premium tax and the various occupation and utility taxes.

Table 2: Estimated Direct Impact of Texas State & Local Taxes on Business & Individuals

Tax	Total Collections in millions	Business	Individuals
Property (1)	\$16,848	61%	39%
Sales	\$14,299	48%	52%
Motor Fuels	\$2,383	44%	56%
Motor Vehicle	\$2,050	35%	65%
Corporate Franchise	\$1,797	100%	0%
Motor Vehicle Licence	\$1,058	12%	88%
Utilities (2)	\$807	100%	0%
Other Local (2)	\$717	80%	20%
Natural Gas Production	\$712	100%	0%
Insurance	\$706	100%	0%
Cigarette/Tobacco	\$655	0%	100%
Alcoholic Beverage	\$432	0%	100%
Oil Production	\$429	100%	0%
Hotel & Motel	\$397	47%	53%
Inheritance	\$208	0%	100%
Other State (3)	\$33	66%	34%
State	\$21,935	52%	48%
Local	\$21,595	60%	40%
Combined State & Local	\$43,530	56%	44%

1 Total 1996 levy to be paid in 1997

2 Includes projected data for local revenue, based on the latest U.S. Bureau of the Census report, 1994

3 Includes occupation taxes, sulphur, cement, amusement and small miscellaneous taxes.

Sources: John Sharp, Texas Comptroller of Public Accounts: Government Finances, 1993-1994, U.S. Bureau of the Census

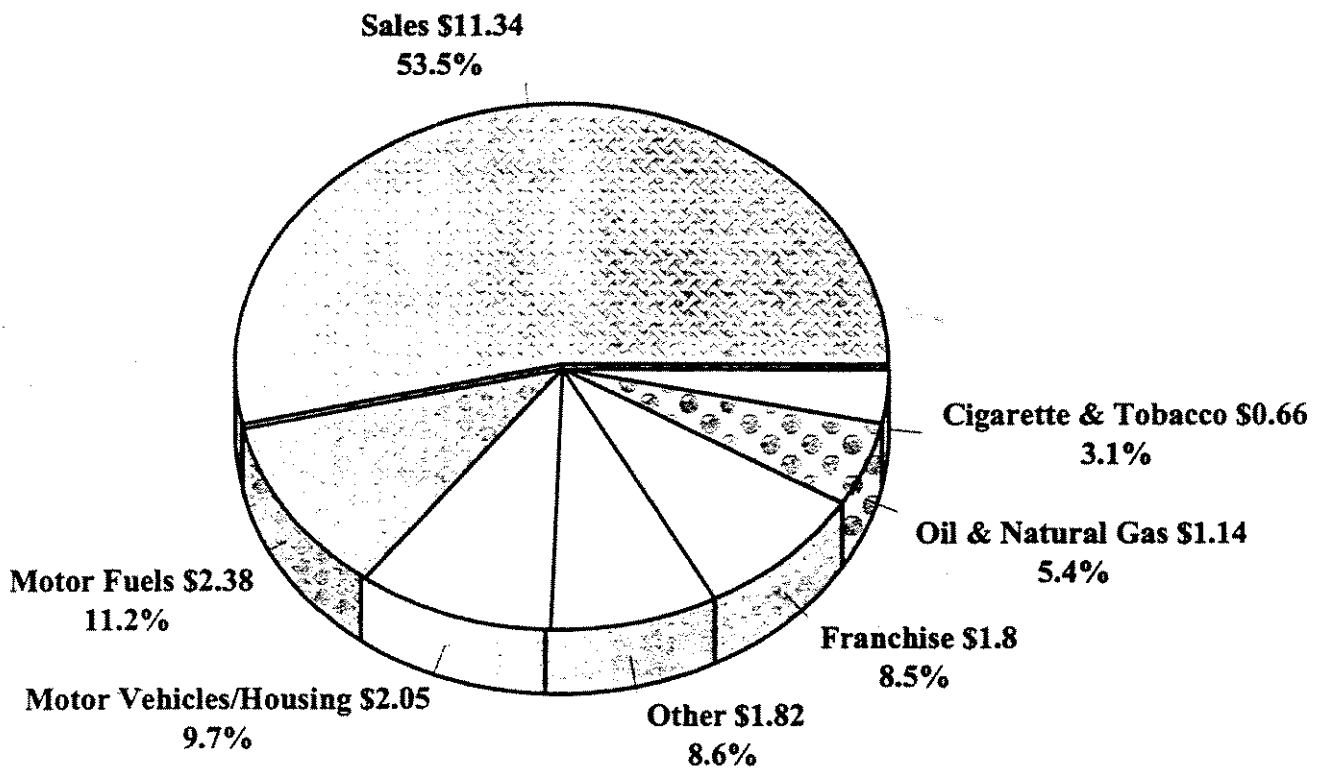
The State Sales Tax As A Revenue Source

The sales tax has provided, and will continue to provide, the main source of tax revenue for the state of Texas. The sales tax is responsible for 53 percent of all tax revenue collected. The rate of increase is expected to drop slightly as the pace of economic growth and consumer purchases slows over the next biennium; however, the sales tax is expected to rise 8.8 percent from 1996-1997 collections.

Table 3

Tax Collection by Major Tax - 1997

Excluding Trust Funds - Amounts in Billions



Total \$21.19 Billion

Source: John Sharp, Comptroller of Public Accounts; State of Texas 1997 Annual Cash Report; Vol.1 pg 17.

Table 4: Reported Gross Sales & Taxable Sales For Major Divisions for All Taxpayers 1992-1997

	1992		1993		1994	
	Gross Sales	Amount Subject to State Sales Tax	Gross Sales	Amount Subject to State Sales Tax	Gross Sales	Amount Subject to State Sales Tax
Agriculture, Forestry & Fishing	1,946,501,393	633,977,357	2,098,767,325	695,326,566	2,307,991,708	783,092,250
Mining	6,462,410,106	2,320,254,405	6,663,402,137	2,253,670,615	8,269,791,075	2,320,521,599
Construction	17,438,245,242	3,575,102,638	19,432,796,043	3,984,814,095	22,558,000,505	4,348,644,804
Manufacturing	101,943,870,927	15,485,208,808	108,261,482,568	15,884,988,321	110,356,650,358	15,244,999,689
Transportation & Public Utilities	34,262,246,992	15,170,669,527	36,986,171,451	16,616,840,108	39,158,139,167	17,566,156,407
Wholesale Trade	129,840,513,033	10,501,756,237	133,497,163,847	11,513,178,145	142,949,834,145	12,496,002,570
Retail Trade	154,751,227,226	75,286,259,819	168,518,724,647	80,003,490,459	184,150,688,593	85,718,769,678
Finance, Insurance & Real Estate	1,879,372,700	660,773,857	1,862,666,399	633,065,242	1,732,253,638	703,997,989
Services	40,006,661,767	15,392,450,895	44,094,407,448	16,752,805,165	48,280,405,479	18,096,320,930
Public Administration	683,622,571	329,922,764	746,200,747	348,094,602	782,120,645	376,934,034
Nonclassifiable Establishments	89,463,175	19,091,642	134,556,131	27,391,572	284,670,560	45,570,302
Other	***	***	***	***	***	***
All Major Divisions of the State	\$489,304,135,132	\$139,375,467,949	\$522,296,338,743	\$148,713,664,890	\$560,830,550,093	\$157,701,013,397

	1995		1996		1997	
	Gross Sales	Amount Subject to State Sales Tax	Gross Sales	Amount Subject to State Sales Tax	Gross Sales	Amount Subject to State Sales Tax
Agriculture, Forestry & Fishing	2,395,966,847	857,691,121	2,711,757,546	900,715,776	1,729,210,628	719,818,416
Mining	7,414,417,837	1,530,902,826	10,282,814,777	1,303,677,423	7,351,960,651	758,458,876
Construction	27,029,174,659	4,676,747,724	29,935,963,119	4,768,137,983	21,363,022,521	3,733,872,920
Manufacturing	127,743,899,918	13,565,480,408	130,258,608,739	13,571,490,830	91,839,972,688	9,349,533,538
Transportation & Public Utilities	40,182,728,259	18,092,368,345	42,416,750,473	18,933,168,247	37,529,102,817	15,044,331,107
Wholesale Trade	160,625,808,584	14,216,159,300	166,976,261,067	14,130,215,166	111,728,801,272	11,102,139,691
Retail Trade	198,324,622,681	90,320,618,707	216,162,574,457	95,535,301,633	166,896,277,054	71,824,434,458
Finance, Insurance & Real Estate	1,800,284,263	808,478,508	2,063,868,627	664,381,915	1,759,518,832	549,928,246
Services	53,074,146,426	19,002,674,876	59,210,431,896	20,415,065,203	44,223,285,857	16,236,952,808
Public Administration	843,044,108	387,271,891	888,910,814	414,353,966	677,240,816	320,223,328
Nonclassifiable Establishments	500,263,564	303,141,858	603,783,348	99,343,158	414,268,204	81,285,572
Other	183,625,552	450,542,746	13,828,766,182	3,970,181,310	1,849,326,164	5,567,987,181
All Major Divisions of the State	\$620,117,982,698	\$164,212,078,310	\$662,894,601,045	\$174,706,032,610	\$487,361,987,504	\$135,288,966,141

Source: John Sharp, Comptroller of Public Accounts

II. HISTORY

The following statutory changes in the state sales tax are chronological according to Legislative session, specifically focusing on changes that affect the tax rate and base. All changes occur in Subtitle E (Sales, Excise, & Use Taxes), Chapter 151 of the Tax Code, V.T.C.A. unless otherwise noted.

Sales and Use Tax Rate and Base Changes Enacted by the Texas Legislature

- 1961 The 57th Legislature, First Called Session**
Enacted the Texas Limited Sales, Excise and Use Tax Act and imposed a 2 percent tax on retail sales.
- 1963 The 58th Legislature**
Reenacted the Limited Sales, Excise and Use Tax Act to add amendments that clarified and simplified administration of the tax. Authorized direct payment procedures.
- 1967 The 60th Legislature**
Enacted the Local Sales and Use Tax Act and authorized cities to impose a 1 percent local tax on retail sales. Provided exemptions for sales of casing and drill pipe.
- 1968 The 60th Legislature, First Called Session**
Increased the state sales and use tax rate to 3 percent.
- 1969 The 61st Legislature, Second Called Session**
Increased the state sales and use tax rate to 3¼ percent. Beer and wine subject to sales tax.
- 1971 The 62nd Legislature**
Increased the state sales and use tax rate to 4 percent.
Exempted the leasing or licensing of motion picture films to licensed television stations. Exempted certain commercial vessels of 50 tons or more displacement.
- 1971 The 62nd Legislature, First Called Session**
Exempted the sale, preparation or serving of mixed beverages, ice or nonalcoholic beverages taxed under the Texas Liquor Control Act.
- 1973 The 63rd Legislature**
Exempted volunteer fire departments.
- 1975 The 64th Legislature**
Exempted certain agricultural machinery and equipment.
Excluded from the definition of "sales price" voluntary tips and gratuities.
Exempted component parts for newspapers.
Exempted food sales by Parent-Teacher Associations and by youth athletic organization members aged 18 years or younger.
Exempted solar energy devices, bicentennial organizations, aircraft used for flight instruction, and vessels of eight tons or greater displacement that are used exclusively for commercial purposes.
Excluded excise tax on tires and fishing equipment from the definition of "sales price."

1977 The 65th Legislature

- Authorized retailers to seek a refund or credit for sales tax paid on an account that is subsequently charged off for federal income tax purposes as a bad debt.
- Exempted organizations qualifying for exemption from income tax under Internal Revenue Code Section 501(c)(3).
- Exempted film, tapes, photographs, etc. used in broadcasting operations by radio and television stations.
- Exempted newspapers and semi-annual or longer subscriptions to magazines.

1977 The 65th Legislature, Second Called Session

- Repealed state and local taxes on the residential use of natural gas and electricity. Provided cities the option of continuing the 1 percent city tax on residential use of natural gas and electricity.

1979 The 66th Legislature

- Clarified the procedure for collecting and reporting city tax. Added a new requirement that retailer located outside taxing cities assume the same responsibilities as out-of-state retailer to collect and report the city use tax.
- Exempted special printing or signaling equipment used by the deaf for communication through a telephone.
- Raised the interest rate charged by the State on delinquent taxes to 7 percent.

1981 The 67th Legislature

- Taxes items purchased under resale or exemption certificates and put to personal use on the rental value for the time used, not on the original purchase price of the item.
- Required the following charges to be separately stated to the customer in order to be excluded from the taxable sales price of an item: gratuities; cash discounts; trade-ins; repair charges; installation charges; returned merchandise; finance and credit charges; transportation, carrying or service charges; and federal excise tax on tires and fishing equipment.
- Exempted all therapeutic equipment prescribed for individuals by a doctor.
- Required all taxpayers who owe more than \$1,500 in tax a month to file monthly returns.
- Exempted shipments outside an MTA. If a retailer located in an MTA ships items to a customer outside the MTA, the MTA tax does not apply. MTA use tax is due if the item is shipped into another authority.
- Exempted purchases by certain civic fraternal, and veteran organization qualifying under IRS Code Sections 501(c)(4), (c)(8), (c)(10), or (c)(19).
- Exempted purchases by nonprofit chambers of commerce.
- Exempted sales of handicrafts by senior citizen organizations.
- Required retailers to report interest charges on sales and use tax. If a "cash basis" seller charged interest on tax, part of the interest charges must be paid to the State.
- Raised the interest rate on delinquent taxes to 10 percent. Allow the State to pay 10 percent interest on refund claims.

1983 The 68th Legislature

- Limited the exemption for solar energy devices to site-built solar energy devices and those that meet the rating and certification standards set by the Public Utility Commission.
- Exempted bins used to transport fruit or vegetables from the field to the location where the items are processed, packaged or marketed.
- Exempted the sales of gold, silver, or numismatic coins or platinum, gold, silver bullion when the sales price of the transaction equals \$10,000 or more.
- Exempted certain equipment used by the blind to enable them to function more independently.
- Exempted certain sales to or by Indian tribes that have a reservation in Texas.

Exempted purchases by nonprofit convention and tourist promotional agencies.

Exempted publications distributed by licensed and certified carriers to customers traveling on the carrier.

Exempted certain purchases by Texas Hospital Equipment Financing Councils.

Exempted certain materials and equipment used by qualified businesses in a Texas Enterprise Zone and allowed cities to refund city sales tax paid by qualified businesses in a Texas Enterprise Zone.

1984

The 68th Legislature, Second Called Session

Increased the state sales and use tax rate to 4½ percent.

Taxed certain services, including amusement services, cable television services, personal services, motor vehicle parking and storage services, and the repair, remodeling, maintenance, and restoration of certain tangible personal property.

Excluded from tax the labor to repair, remodel, maintain, and restore aircraft and commercial vessels, and the repair, maintenance and restoration of motor vehicles.

Exempted the sales of taxable service resale.

Exempted services performed on an exempt item or for an exempt entity, performed directly on a product being manufactured for sale for the purpose of making the product more marketable, or performed by an employee for his employer in the regular course of the employee's duties for which he is paid his regular wages.

Exempted repair, remodeling, maintenance or restoration services if required by law to protect the environment or to conserve energy.

Exempted amusement services provided by governmental entities and certain nonprofit organizations.

Taxed tangible personal property used by a contractor in performing a contract to improve realty for the federal government.

Provided a "prior contract" exemption for taxable services, contracts with the federal government, and the increase in the state tax rate.

Taxed cigarettes, cigars, and tobacco products under the sales tax as well as under tobacco taxes.

Taxed canned computer programs and exempted custom computer programs.

Taxed all food sold ready for immediate consumption through a vending machine for 17 cents or more.

Taxed newspapers sold by individual copy or by subscription.

Taxed charges for transportation that occurs prior to the transfer of title or possession of tangible personal property.

Limited the six-month useful life exemption to machinery, equipment, replacement parts or accessories that are entirely consumed or without value within six months after the date purchased new. Excluded taxable items that are rented or leased to a manufacturer from the manufacturing exemption.

Limited the exemption for fertilizer to that used on a farm or ranch in the production of an agricultural product held for sale.

1985

The 69th Legislature

Taxed certain telecommunications services. Permitted cities and metropolitan transit authorities to impose city and MTA tax on telecommunications services.

Provided stricter requirements for proof of export for items purchased in Texas and exported outside the United States.

Repealed the use tax exemption for tangible personal property acquired outside Texas and moved into Texas for use as a licensed and certified carrier of personal or property.

Added a provision allocating the city and MTA tax on amusement services to the city or MTA in which the event takes place.

Allowed taxpayer to voluntarily contribute all or part of the timely filing discount earned on the sales tax return to a fund for student financial assistance grants.

Exempted tangible personal property used by a contractor in performing a contract for the improvement of realty for the U.S. Department of Defense in connection with a significant new naval military facility.

1986 The 69th Legislature

Repealed the provision requiring the state to pay interest on refunds of state tax overpayments.

Credited the General Revenue Fund interest earned on local taxes collected by the state and held in financial institutions before distribution to local governments.

1986 The 69th Legislature, Third Called Session

Until August 31, 1987, increased the state sales and use tax rate to 5½ percent, with the rate reverting to 4½ percent on September 1, 1987. (Note: the rate did not revert in 1987. The rate was raised on October 1, 1987 to 6 percent.)

Provided a "prior contract" exemption from the increase in the state tax rate. The exemption expired on September 30, 1987.

Enacted the County Sales and Use Tax Act authorizing qualifying counties to impose a tax at a rate of ½ percent, or 1 percent if no incorporated city exists with the county, with the requirement that revenues be used to reduce property taxes.

Provided for an additional ½ percent city tax to be imposed by cities for property tax relief.

Provided for an additional ¼ percent or ½ percent sales and use tax to be imposed by qualifying cities to fund a metropolitan transit department.

1987 The 70th Legislature

Provided a "prior contract" exemption for the county sales and use tax, the additional city sales and use tax, and the metropolitan transit department sales and use tax. The exemption would have to expire three years after the effective date of the imposition of the local tax option. Provided that cities that do not impose a property tax may adopt the addition ½ percent city sales and use tax.

Provided for refunds for sales tax paid by enterprise projects on certain items.

1987 The 70th Legislature, Special Session

Increased the state sales and use tax rate to 6 percent.

Added the following services to the tax base: credit reporting services, debt collection services, insurance services, information services, real property services, and security services.

Added data processing services and real property repair and remodeling services to the tax base.

Added for-profit country clubs to amusement services.

Provided that food sales through a vending machine would be taxable at 50 percent of total gross receipts, except soft drinks and candy, taxable at 100 percent.

Provided that transportation both before and after the sale of a taxable item was taxable by deleting reference to transportation after the sale from the exclusion from sales price in.

Taxed charges for installation of tangible personal property whether or not the charges were separately stated.

Exempted newspapers and the sale of magazines sold on subscription semi-annually or longer.

Provided \$25 fees for sales tax permits, both new permits and renewals.

Expanded the definition of "doing business" in Texas.

Provided a sales tax exemption for ice used by commercial fishing boats.

Provided a sales exemption for the newly taxable service transaction among affiliated entities.

Provided a sales tax exemption for lawn and yard services performed by persons younger than 18 years of age.

Provided a sales tax exemption for cooperative research and development ventures.

Provided a phased-in credit for property, with a useful life in excess of six months, used in manufacturing. The credit began with property purchased in 1991.

Repealed the following exemptions: deleted the definition that allowed tangible personal property purchased in Texas under a resale or exemption certificate to be taken out of state without Texas tax being due; custom computer programs; Federal excise tax information; deleted references to repairman; coin operated machine sales; food and drink served by common carriers; deleted exemption for restaurants and others for electricity used to prepare and store food ready for immediate consumption; basic local exchange service and telephone cooperative; solar energy devices; broadcasting stations; original visual or audio visual materials; motion picture films; sales to common carriers; repair parts for common carriers; equipment used in enterprise zones; Lone Star medallions, and certain coins and precious metals.

1989 The 71st Legislature

Speeded up the effective date of the manufacturing exemption for machinery and equipment with a useful life of more than six months. Provided an exemption for pollution control equipment.

Provided an exemption for purchases by certain joint ventures (MCC and Sematech of Austin). These purchases were previously exempt because the purchases were made by exempt entities.

Provided a special export procedures for maquiladora enterprises.

Provided an exemption for temporary help services.

Provided an exemption for the creation of computer software and for the maintenance or repair of software owned by a third party.

Provided an exemption for sales through coin-operated bulk vending machines for 25 cents or less.

Added provisions for nonresidents (mail order firms) to collect use tax and a formula for allocation of local tax. Effective on the first day of the first month following the effective date of the federal legislation if and when it passes.

Reinstated the "storage and use" exclusion.

Provided an exemption for component parts, machinery, tools, and equipment used or consumed in retrofitting or repairing jet aircraft engines. This exemption was granted with phase-in refund provisions for items purchased beginning in 1990. A separate exemption was provided for these same items used in repair, remodeling or maintenance of aircraft for or by a licensed or certificated carrier.

Provided an exemption for the sale of platinum, gold, silver, coins, etc. in transaction for \$1,000 or more.

Provided for a one-time refund of sales tax paid by certified businesses in enterprise zones, not to exceed \$5,000 per business.

Expanded the exemption provided for writings and periodicals of religious organizations to include philanthropic, charitable, historical, scientific and similar organizations.

Allowed cities to impose local tax to benefit certain industrial development corporations.

1989 The 71st Legislature, First Called Session

Allowed all hospital districts to impose local sales tax if approved by voters.

1990 The 71st Legislature, Sixth Called Session

Increased the state sales and use tax rate from 6 percent to 6½ percent. Provided a "prior contract" exemption.

1991 The 72nd Legislature, Regular Session

Provided motor vehicle repairmen operating under separated contracts a resale exemption for consumable supplies.

Established June 30, 1993 as the expiration date for the "prior contract" exemption for the 6¼ percent rate increase.

Provided a sales tax exemption for corporations formed by the Texas National Research Laboratory Commission. Provided an exemption for taxable items purchased or leased from a corporation established by the TNRCC (nonprofit financing corporations issuing revenue bonds for the super conducting super collide research facility).

1991 The 72nd Legislature, First Called Session

Required that jobs in an enterprise project be permanent and to require the Texas Department of Commerce to certify annually that the required level of employment had been maintained. Directed the Comptroller to assess the amount refunded plus penalty and interest if the job level had not been maintained.

Broadened the "engaged business" provision.

Added the list of taxable services telephone answering services where the messages are taken by a human operator.

Repealed the sales tax permit fee.

Repealed the exemption for wrapping and packaging supplies.

Taxed nonprofit country clubs described under Section 501(c)(7) of Internal Revenue Code.

Limited the exemption to school districts and public and private nonprofit licensed hospitals. (Materials sold by separated contractors to exempt entities still qualify for the sale for resale exemption. Lump-sum contractors owe tax on materials.)

Excluded from the exemption boats and boat motors.

Delayed the manufacturing exemption for machinery and equipment until October 1, 1993.

Provided a "prior contract" exemption for the change to Section 151.311 for contracts signed on or before August 14, 1991. The exemption expired August 14, 1994.

1993 The 73rd Legislature

Expanded taxation of property used to provide taxable services and sale price of taxable services to cover charges for labor, materials, overhead, and profit, regardless of whether such charges are separately identified to the purchaser of the service.

Added customs brokers and export exemptions of tangible personal property. Provided an exemption for exported audio equipment even if installed in Texas before export.

Provided a reciprocal sales tax exemption for bordering states.

Allows organizations to hold two (increased from one) tax-free sales or auctions during a calendar year.

Added guidelines for nonprofit hospitals to qualify for exemption from sales tax. Provided contractors an exemption for incorporated materials, consumable supplies, and certain services when improving realty for organizations. Taxed the contractor's equipment. Provided a three-year prior contract exemption for machinery and equipment used in a contract to improve realty for school districts and certain nonprofit hospitals if the contract was signed before October 1, 1993. The prior contract exemption was not made a part of the Tax Code but was part of the enabling legislation.

Provided an exemption for components for underground irrigation systems sold or used, to be installed on farms and ranches.

Provided an exemption for the machinery and equipment rented for use in production of motion pictures, video or audio recordings.

Repealed exemption on wrapping, packaging and packaging supplies purchased for a person's own use, stored for use, or used in wrapping, packaging, or packing tangible personal property.

Clarified that "magazine" does not mean the publication of current information that is taxable as an "information service."

Provided an exemption certificate to be issued for aircraft purchased by non-residents.

Exempted labor to repair real or personal property damaged in a disaster. Taxed the materials used

for such.

Included a "qualified hotel project" as an enterprise project if the hotel is owned by a municipality or nonprofit municipality sponsored local government corporation. The amendment refunds 100 percent of the sales tax collected at the project to the hotel owner.

1995

The 74th Legislature

- Clarified the liability of a purchaser making a divergent use of taxable items purchased with a resale certificate. Substituted "taxable items" for "tangible personal property." Defined the value of a taxable service as the amount a purchaser would pay on the open market to obtain the service for use.
- Clarified the liability of a purchaser making a divergent use of taxable items purchased with an exemption certificate. Substituted "taxable items" for "tangible personal property."
- Defined the value of a taxable service as the amount a purchaser would pay on the open market to obtain the service for use.
- Added to the definition of exempt agricultural items machinery and equipment used in the processing, packing and marketing of agricultural products to include required pollution control equipment; also to enable closely-held related corporation to qualify as an "original producer"; allow a producer to qualify as an "original producer" so long as more than 95 percent of the products codify the definition of "farm or ranch" in Rule 3.296; and define "original producer."
- Exempted the first \$50,000 of equipment purchased for exclusive use in commercial timber operations. Excluded from the exemption: equipment rented for a term of less than 12 months; repair parts, accessories, and components; and hand-held tools.
- Exempted services performed on tangible personal property that is already exempt, and to exclude from the exemption services performed on machinery and equipment with a purchase price greater than \$50,000.
- Clarified the definition of "residential use" for purpose of gas and electricity exemption. Clarified the exemption for gas and electricity used in producing and transporting a material extracted from the earth by changing "exploring for, or producing and transporting" to "exploring for, producing, *or* transporting." Exempted electricity used in jet engine repair work for licensed carriers.
- Limits the exclusions (property used in manufacturing) for taxable items rented or leased to those leased for less than a year; makes clear that the reduction in state taxes paid on machinery purchased in 1994 did not affect local taxes; extends the exemption to certain consumable supplies used by persons overhauling jet turbine engines; and clarifies the existing manufacturing exemptions and add additional exemption for "cleanroom equipment" and supplies.
- Deleted the exclusion of wrapping and packaging supplies exemption used by newspapers.
- Exempted poultry cages used as containers in transporting poultry from a poultry farm to a location where the poultry is processed, packaged, or marketed.
- Clarified that the exemption for labor performed on real or tangible personal property damaged in a "disaster area" is not limited to repair labor; but includes labor performed in connection with cleaning, restoration, and remodeling.
- Provided certain eligible persons a refund of state sales and use tax for ad valorem taxes paid to a school district on certain property. The property must be located in a reinvestment zone exempt in whole or in part from the payment of ad valorem taxes imposed by a city or county under a tax abatement agreement, and not subject to a tax abatement agreement entered into with a school district.
- Exempted purchases by a person with a sales tax permit for aircraft used in flight instruction approved by the Federal Aviation Administration (FAA) and provided under the supervision of an FAA certified flight instructor. Exempted parts and labor as well as machinery, tools, supplies and equipment exclusively used to repair, remodel or

maintain flight-training aircraft, engines or component part of the flight-training aircraft. The exemption includes tangible property that is permanently affixed or attached as a component part of the flight-training aircraft or that is necessary for the normal operations of the aircraft and pumped, poured or otherwise placed in the aircraft. Exempted supplies used exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or component parts for a certificated or licensed carrier. Exempted materials or substance necessary for the normal operations of aircraft and pumped, poured or otherwise placed in aircraft used by carriers.

Exempted materials and supplies purchased by a person providing stevedoring services for a ship or vessel that is operating exclusively in foreign or interstate coastal commerce if the supplies are loaded aboard the vessel and remain on the vessel when it departs.

Exempted natural gas, electricity and other fuels used or consumed predominantly in the repair, maintenance or restoration of rolling stock.

Allows for a tax refund paid by an enterprise project on labor to remodel or rehabilitate a structure in an enterprise zone. The project may also claim a refund on electricity and natural gas it purchases and uses in the normal course of business in the enterprise zone. Changed the definition of a "new permanent job" from at least 1,040 hours of employment a year to at least 1,820 hours of employment a year.

Extended the time during which a qualified hotel project may receive a rebate, refund or payment of the sales tax paid or collected by the hotel or by businesses located in the hotel from seven years after the hotel opens to 10 years.

Authorizes a purchaser to give a properly completed resale certificate to a Texas seller if acquiring a taxable item for the purpose of selling, leasing or renting the item in Mexico in the normal course of business.

Requires that a resale certificate issued by a purchaser engaged in business in Mexico show the purchaser's Mexican federal identification number in addition to other information required.

Exempted certain court reporting services whether the service is provided as a paper transcript, audio or video tape or in a computer readable format. Excluded from the exemption charges for courtroom presentations of transcripts copies of transcripts (paper, diskettes, video or audio tapes) sold to a person who is not a participant in the suit.

Requires most non-profit hospitals to provide a prescribed level of charity care in order to retain sales tax exemptions. The amendments allow hospital systems to elect to satisfy charity care standards on a system-wide basis rather than an individual-facility basis, as previously required. Additionally, the amendments provide that a hospital will be in compliance with the charity-care standards if it has been designated as a "Medicaid disproportionate share" hospital in either of its prior two fiscal years or during the current fiscal year.

1997

The 75th Legislature

Exempts certain qualified organizations from remitting sales tax on taxable items sold in an auction with a sale price of \$5,000 or less.

Exempts qualified student organizations from remitting sales tax on taxable items sold in an auction with the sale price is \$5,000 or less.

Exempts certain court reporting services by a video photographer.

Provides that each person engaged in manufacturing, processing, fabricating, or repairing tangible personal property for ultimate sale is entitled to a refund or reduction of tax imposed by this chapter for the purchase of machinery equipment, and replacement parts or accessories with a useful life in excess of six months if the equipment is: (1) used or consumed in or during the actual manufacturing, processing, fabrication, or repair of tangible personal property for ultimate sale, and the use of consumption of the property is necessary or essential to the manufacturing, processing, fabrication, or

repair operation, or to a pollution control process; or (2) specifically installed to: reduce water use and wastewater flow volumes from the manufacturing, processing, fabrication, or repair operation; reuse and recycle wastewater streams generated within the manufacturing, processing, fabrication, or repair operation; or treat wastewater from another industrial or municipal source for the purpose of replacing existing freshwater sources in the manufacturing, processing, fabrication, or repair operation.

Provides that certain items are exempted from taxes including tangible personal property directly used or consumed during actual manufacturing of tangible property if the use or consumption of the property is necessary to the manufacturing and directly makes or causes a chemical or physical change to certain products.

Provides that actuators, steam production equipment and its fuel, in-process flow through tanks, cooling towers, generators, heat exchangers, electronic control room equipment, computerized control units, compressors, and hydraulic units, that are used for certain purposes, and machinery equipment, and replacement parts or accessories used or consumed in the actual manufacturing, processing, or fabrication of tangible personal property for ultimate sale if their use or consumption is necessary and essential to a pollution control process, are **exempted** from taxes imposed by this chapter.

Provides that the exemption does not include certain intraplant transportation equipment, or machinery and equipment or supplies used to maintain or store tangible personal property. Provides that a taxpayer claiming the exemption under this chapter has the burden of proof of the exemption. Provides that certain subsection do not apply to semiconductor fabrication cleanrooms and equipment.

Provides an exemption for persons engaged in overhauling, retrofitting, or repairing jet turbine aircraft engines and their component parts.

Repealed useful life refund, amount of refund, application for refund, requirements for refund, refund and interest, not payable, refund and application of certain sales and use taxes in the subchapter regarding property used in manufacturing.

Provides that a defense readjustment project qualifies for a refund of taxes under this section of \$2,500 for each new permanent job or job that has been retained by the defense readjustment project for a qualified employee. Sets forth the procedure for a defense readjustment project that qualifies for certain tax refunds.

Authorizes items bought by a project after the date of designation to be considered eligible for a refund.

II. EXEMPTIONS

Classifying sales tax exemptions:

Sales tax exemptions can be divided into three general categories: exemptions, exclusions and discounts.

Exemptions: protects items that would be taxable except for specific provisions in the law.

For example, since the general legal definition taxes all sales of tangible personal property, groceries would be taxable if they were not specifically exempted.

Exclusions: are transactions not taxed because they fall outside the general legal definition of a taxable sale, or because taxing them would result in multiple taxation of the same items. Exclusions include the sales of intangibles, such as stocks and bonds, sales and rentals of real property, sales for resale and sales of materials incorporated into manufactured products. Also excluded from the tax base are most services; however, some specified services are listed as taxable items. Also, items taxed under other laws are typically excluded from the general sales tax.

Discounts: are handling fees that Texas law lets tax-permit holders keep in exchange for collecting the sales tax and sending it to the state on time. The standard discount is 0.5 percent of the sales tax collected. An additional 1.25 percent discount is available to those who pay their estimated tax collections in advance.

Establishment of Exemptions

Exemptions have been established for some basic necessities, such as groceries, residential gas and electric utilities and prescription medicines. By keeping these necessities exempt, tax parity of the sales tax increases. The basic exemptions give a little more buying power to middle to low-income groups. Some sales are exempted to certain organizations; i.e. when governmental bodies, religious and nonprofit educational groups buy items for their own use.

The following buyers and/or sellers are exempt from the sales tax:

- occasional sellers (e.g. garage sales)
- certain Indian tribes
- certain non-profit groups or organizations
- the federal government
- city, county and state government and special districts
- religious, educational or charitable organizations exempt from federal income tax
- fire and/or emergency medical service department

Other exemptions apply because the tax would be impractical to collect. For example, those who make only occasional sales (one or two sales of taxable items per year) do not collect tax. Most other exemptions and exclusions prevent multiple taxation of the same items or lower business costs.

The Legislature's general purpose in enacting manufacturers' exemption from sales taxes was to encourage economic development in the state, to avoid pyramiding sales tax on successive buyers and sellers, and to strike a balance between the policy of avoiding multiple taxation and the need to raise revenue for the state.

Exemptions, exclusions, and credits have become an important part of economic development in that they provide a custom incentive to businesses. Businesses which are capital intensive look for ways to cut their costs in the manufacturing process. A manufacturer with high materials costs seeking to expand or relocate in Texas will look for sales tax exemptions to lessen overall production costs. Thousands of items purchased by businesses for their daily operations are subject to state and local sales taxes. However, the raw materials used in the production of a product and the items purchased to be resold are not taxed. State sales taxes on qualifying purchases of manufacturing machinery and equipment have been phased out, so these items are exempt from both state and local sales taxes.

The District Court and the Court of Appeals decided two cases involving manufacturers who sought reimbursement of sales tax paid on items which were necessary and essential to the manufacturing process. The summary judgement in the *Sharp v. Tyler Pipe, Inc.* case was for Tyler Pipe, Inc. The Austin Court of Appeals, affirming the District Court's ruling, held that mold-making equipment fell under reasonable construction in the "actual manufacturing" of cast iron pipes and pipe fittings. The courts also rendered judgement for Chevron Chemical in the case of *Sharp v. Chevron Chemical*. Chevron had demonstrated that the piping was necessary and essential to the actual manufacturing process and not exclusively used in intraplant transportation..

Table 5: Estimated Cost of Exemptions in Millions		FY 87	FY 89	FY 91	FY 93	FY 95	FY 97
Item	Rate	4.125 %	6.00 %	6.25 %	6.25 %	6.25 %	6.25 %
Food for home consumption		\$455.6	\$637.3	\$694.3	\$779.7	\$845.7	\$908.8
Manufacturing gas and electricity		246.0	405.6	457.1	371.6	361.9	348.0
Residential gas and electricity		205.6	321.3	385.2	435.0	471.1	499.7
Property used to improve exempt realty		n/a	123.7	136.6	5.4	10.0	10.6
Agricultural feed, seed, chemicals and supplies		n/a	111.7	133.6	157.5	174.9	187.7
Sales to government entities		35.2	108.0	129.1	150.3	166.3	155.3
Prescription medicine and devices		40.6	85.1	115.9	126.2	142.8	126.5
Livestock for food			70.9	85.0	80.1	92.3	93.6
Water		28.8	59.8	62.6	132.8	139.2	142.5
Manufacturing machinery and equipment			1987 phase-in credit	57.0	40.1	332.3	336.1
Packaging and wrapping supplies		29.9	45.0	53.3	71.0	84.3	87.2
Aviation fuel			29.7	49.5	76.2	102.3	110.2
Agricultural manufacturing machinery and equip.		149.4	34.7	38.9	43.0	43.9	36.7
School lunches and certain food sales		27.2	32.2	37.4	42.3	47.9	27.3
Containers			31.3	34.8	52.9	65.7	67.8
Certain drilling equipment		35.6	25.6	28.0	18.9	20.4	20.9
Coin-operated amusements (1)				22.1	24.6	26.6	27.4
Certain ships		3.9	14.9	18.2	20.3	22.9	25.4
Agricultural gas and electricity		9.3	11.8	11.2	12.4	15.7	12.0
Newspaper inserts			10.5	11.0	13.1	15.5	18.0
Magazine subscriptions		1987	7.6	8.6	10.8	13.1	24.3
Repair equipment for certain aircraft			1989	8.5	9.4	10.4	11.6
Sales to non-profit organizations			6.6	8.5	10.2	11.5	12.8
Railroad fuel and supplies			7.4	7.8	7.4	5.1	5.4
Newspapers		1987	6.2	7.0	8.7	10.9	12.4
Horses, mules and work animals			5.8	5.7	7.5	10.1	7.6
One day sales	**	2.0	2.0	2.3	2.6	2.9	
Religious writings		0.5	1.7	1.9	2.1	2.4	3.7
Mining gas and electricity			1.6	1.8	39.3	36.5	39.9
Rolling stock and locomotives		9.7	1.0	1.1	1.2	1.3	1.4
Commercial fishing ice			0.5	0.6	0.7	0.9	0.9
Equipment used in enterprise projects			0.7	0.3	1.4	1.7	1.6
Timber equipment						1995	0.4
Agricultural containers	**	0.3	0.3	0.3	0.4	0.4	0.4
Certain aircraft		49.4	0.1	0.1	0.1	0.1	0.1
Exemptions required by prevailing law			n/a	n/a	n/a	n/a	n/a
Previously taxed items			n/a	n/a	n/a	n/a	n/a
Intercompany sales of services		1987	n/a	n/a	n/a	n/a	n/a
Sales for resale			n/a	n/a	n/a	n/a	n/a
Occasional sales	**	**	**	**	n/a	n/a	n/a
Sales by or to Indian tribes	**	**	**	**	n/a	n/a	n/a
Transfers of common interest in property	**	**	**	**	n/a	n/a	n/a
Texas Hospital Equipment Financing Council	**	**	**	**	n/a	n/a	n/a
TOTAL-EXEMPTIONS AND EXCLUSIONS		n/a	\$2,198.6	\$2,614.5	\$2,754.6	\$3,288.5	\$3,366.9

(1) Coin-operated amusement machines are taxed under a separate tax based upon the number of machines operated

n/a Not estimated due to data limitations or negligible size

** Negligible amount, less than \$50,000

Totals may not add due to rounding.

Source Sales and Franchise Tax Exemptions: John Sharp, Texas Comptroller of Public Accounts.

The sales tax *imposed* on property used in manufacturing include:

- ▶ Machinery, equipment, or replacement parts or their accessories having a useful life when new in excess of six months;
- ▶ Intraplant transportation equipment, maintenance or janitorial supplies or equipment, or other machinery, equipment, materials, or supplies that are used incidentally in a manufacturing, processing, or fabrication operation;
- ▶ Hand tools; or
- ▶ Office equipment or supplies, equipment or supplies used in sales or distribution activities, research or development of new products, or transportation activities, or other tangible personal property not used in a actual manufacturing, processing, or fabrication operation.

Taxation of the Service Industry

Texas economy has shifted to one where more economic activity is based on service-related transactions. Many states have been able to incorporate various types of services into their sales tax, originally designed only to tax tangible goods. However, the rate of expansion of the sales tax base to include services has decreased as economic improvements stabilize state budgets.

Services are *excluded* from the sales tax base unless specifically identified as taxable.

The major taxable services in Texas include:

- telecommunications services (except for telecommunications services purchased for resale; calls that originate outside of Texas; and telegraph services that originate outside of Texas.)
- installation of taxable tangible personal property
- repairs of tangible personal property except for automotive repair
- amusement admissions
- laundry and dry cleaning
- customized or packaged computer software
- cable television
- parking
- insurance services such as claims adjusting and actuarial analysis, but not premiums
- landscaping and lawn care
- surveying
- security services
- information services, data processing, credit reporting and debt collection
- exterminating
- garbage collection
- cleaning and janitorial
- nonresidential repair

Table 6: Estimated Cost of Services Excluded from the Sales Tax in Millions		FY 87	FY 89	FY 91	FY 93	FY 95	FY 97
Item	Rate	4.125 %	6.00 %	6.25 %	6.25 %	6.25 %	6.25 %
Construction Labor							
New residential construction		40.9	47.4	45.6	66.9	93.0	130.1
New non-residential construction		47.1	52.3	57.2	92.9	125.0	125.4
Residential repair and remodeling		37.1	30.8	36.3	42.0	47.6	42.2
Personal Services							
Barber and beauty services		15.2	24.2	27.0	30.0	34.6	36.2
Funeral services		9.4	13.7	19.7	22.9	26.5	25.0
Coin-operated laundry		4.1	6.5	5.7	5.8	6.2	6.5
Child day care			26.6	30.3	34.3	38.8	43.5
Miscellaneous personal services		3.8	4.9	2.3	3.9	4.4	9.3
Business and Professional Services							
Physicians services		158.8	193.6	268.4	320.4	369.6	407.3
Dental services		43.6	64.1	75.5	90.1	104.0	120.0
Other health care			73.0	101.1	120.9	141.5	191.5
Legal services		88.7	138.8	178.5	200.1	230.8	273.2
Accounting and audit services		31.1	66.9	75.4	86.1	99.3	92.6
Architectural & engineering services		76.9	33.7	86.5	99.4	108.5	178.6
Management consulting and public relations		15.8	87.9	37.3	42.6	49.1	69.3
Custom computer programming		38*	31.8	28.2	32.2	37.2	50.0
Research and development laboratory services		(1987)	4.0	7.3	8.5	9.8	21.0
Economic and sociological research				10.1	11.7	13.5	10.5
Testing labs			13.4	14.1	15.9	18.4	23.8
Advertising media		110.4	105.4	104.6	116.4	134.2	122.7
Film Production			1.5	2.8	3.0	3.5	
Employment agency services			15.4	15.1	16.7	19.3	23.8
Temporary labor supply		23.3	23.5	30.9	34.1	39.4	48.4
Financial services brokerage		(1987)	40.9	46.4	52.8	60.9	71.2
Other financial services		(1987)	55.0	39.3	44.7	51.5	49.4
Real estate brokerage and agency		(1987)	55.5	74.3	78.6	100.2	74.9
Freight hauling			131.0	141.0	166.9	165.3	170.9
Other transportation (except scheduled passenger)			5.5	6.0	7.1	11.2	8.0
Veterinary services			9.4	22.7	25.6	29.6	18.7
Other Services							
Automotive maintenance and repair		42.9	57.8	68.8	90.9	115.1	141.8
Car Washes			4.0	8.3	9.2	10.6	11.5
Travel arrangement			25.1	23.4	24.6	28.4	22.3
Private vocational education			3.6	7.3	8.8	10.1	11.0
Other private educational services			3.0	3.9	4.5	5.2	9.0
Interior design			3.0	3.1	3.6	4.1	4.4
Answering service			4.2	3.6	1991		
TOTAL		\$862.0	\$1,501.9	\$1,708.8	\$2,014.4	\$2,346.3	\$2,644.1

Total may not add due to rounding

The date noted is the year of enactment

*Total of data processing & computer software services

Source: John Sharp, Comptroller of Public Accounts, 1997

Table 7: Number of Services Taxed by Category & State; an Interstate Comparison

	Utilities	Personal Services	Business Services	Computer Services	Admissions/ Amusements	Professional Services	Fabrication, Repair & Installation
Alabama	9	2	6	1	10	0	1
Alaska	0	0	0	0	0	0	0
Arizona	12	2	5	1	11	0	2
Arkansas	14	6	11	1	11	0	11
California	5	0	3	0	0	0	0
Colorado	4	0	2	1	2	0	3
Connecticut	10	11	20	6	13	0	14
Delaware /2	9	20	33	6	10	8	19
D.C. /1	10	7	11	6	6	0	13
Florida	7	4	8	2	13	0	16
Georgia	10	3	3	2	8	0	2
Hawaii	16	20	34	6	13	8	18
Idaho	0	3	4	0	11	0	6
Illinois	12	1	1	1	0	0	1
Indiana	8	4	2	2	2	0	0
Iowa	13	15	18	0	13	0	14
Kansas	10	10	9	2	13	0	16
Kentucky	10	2	4	0	6	0	3
Louisiana	12	9	5	3	8	0	13
Maine	9	1	6	3	2	0	4
Maryland	5	3	13	1	11	0	4
Massachusetts	9	1	4	0	1	0	2
Michigan	12	4	7	1	1	0	2
Minnesota	15	6	11	2	13	0	4
Mississippi	8	4	8	3	10	0	14
Missouri	8	1	0	1	11	0	0
Montana	12	0	0	0	3	0	0
Nebraska	14	6	6	3	11	0	5
Nevada	0	1	4	0	1	0	2
New Hampshire	8	1	0	0	0	0	0
New Jersey	6	2	10	0	6	0	14
New Mexico	16	20	32	6	13	8	18
New York	9	5	15	4	7	0	16
North Carolina	10	4	4	1	7	0	1
North Dakota	6	1	4	0	11	0	1
Ohio	8	7	14	3	2	0	12
Oklahoma	8	1	4	2	11	0	0
Oregon	0	0	0	0	0	0	0
Pennsylvania	8	6	17	6	1	0	15
Rhode Island	10	1	6	3	3	0	3
South Carolina	4	5	6	4	9	0	1
South Dakota	12	19	28	6	12	4	18
Tennessee	11	11	6	3	12	0	14
Texas	12	11	14	6	10	1	11
Utah	7	8	6	0	9	0	15
Vermont	3	2	1	1	10	0	2
Virginia	1	3	1	0	1	0	4
Washington/2	16	20	34	6	10	8	15
West Virginia	10	17	26	4	13	1	13
Wisconsin	11	11	6	1	13	0	14
Wyoming	11	7	6	2	7	0	16
Total in Category	16	20	34	6	14	8	19

1/ 1992 data

2/ Includes the business license tax in Delaware and the business occupation tax in Washington.

Source: Federation for Tax Administrators, Sales Taxation of Services, 1996

Service Categories:

Repairs and Installation: a widely taxed category because of the close relationship to tangible personal property. A pattern is still present from the Great Depression to not include labor when figuring sales tax. While 46 states with a retail sales tax apply the tax to materials used in general repair, only 23 states also apply sales taxes to labor repairs generally. Of those remaining, 20 states require that labor be separately stated on the invoice to be exempt.

Utilities: All the states except Alaska, Idaho, Nevada, and Oregon. The types of utilities surveyed include intrastate, interstate telecommunications, electricity, water, natural gas, other fuels and sewer services. The survey differentiates between commercial and residential uses of utility services. While 43 states tax residential intrastate telecommunication (41 states tax commercial use), only 20 states tax interstate telephone services (21 states tax commercial use). Electricity is taxed in 23 states (36 states tax commercial use), water in 12 states (18 states tax commercial use), and sewer services in 10 states (12 states tax commercial use). Heating oil is taxed in 23 states (38 states tax commercial use).

Personal Services: The survey examined the taxation of 20 different personal services including: barber shops, dating services, laundry services, and others. States have added tuxedo rentals, garment alteration, shoe repair, health clubs, 900 phone service and gift wrapping. Generally, while services involve tangible property, a growing number of non-tangible services have been introduced to sales taxation.

Business Services: Thirty-nine business services were examined in the survey, including various forms of advertising, commercial linen laundry, employment agency, security, janitorial, investigative, secretarial and court reporting services. The most widely taxed business services are printing, taxed in 45 states, followed by photo finishing and photocopying services, taxed in 44 and 42 states, respectively. Advertising services are largely untaxed, taxed only in the states with broad-based sales taxes. Most of the expansion in business services has been in maintenance and janitorial services, telephone answering services and graphic design.

Computer Services: Computer programs and related services have presented a problem for traditional sales taxes because of the intangible nature of programming instructions and the nature of the data and information processing services associated with computers. All sales tax states except Alabama tax canned or packaged software. Idaho, Iowa, Kentucky, Massachusetts, Nevada, New Jersey, North Dakota, Utah, and Virginia tax only canned software. Connecticut, Delaware, D.C., Hawaii, New Mexico, Pennsylvania, South Dakota, Texas and Washington tax all forms of computer services including information services. The remaining states tax a mixture of computer services.

Admissions and Amusements: Admissions and amusements are the most widely taxed service category.

Professional Services: Most discussion of taxing services end up focusing on certain professionals such as lawyers, accountants, engineers and doctors. Most states have avoided taxing this area. Of the sales tax states, only Hawaii and New Mexico tax all 8 services in the category, including medical-related professions. South Dakota taxes accountants, attorneys, engineers, and land surveyors. West Virginia and Texas tax land surveyors only. Washington and Delaware tax most professional services under their business gross receipts tax.

Other Services: The "other services" grouped in the table include agriculture, construction, transportation and storage, finance, insurance and real estate, and rental and leasing services. These areas tend to be relatively untaxed (except for the rental and leasing area) except in states that tax a large number of other services or those that impose gross receipts taxes on most enterprises.

IV. INTERSTATE COMPARISON

Texas has the 6th highest sales tax rate (tied with Illinois) and the 19th broadest sales tax base.

There are only five states that do not have a state sales tax: Alaska, Delaware, Montana, New Hampshire and Oregon. Of these, Alaska is the only state that allows local sales taxation. Although Texas has a rate that is 1.08 percent higher than the national average, the absence of the personal income tax offsets this rate. Texas is one of seven states which does not collect personal income tax.

Table 8: Of the ten most populous states, Texas has the highest sales tax rate tied with Illinois.

1. Illinois	6.25%
2. Texas	6.25%
3. California	6.00%
4. Florida	6.00%
5. Michigan	6.00%
6. New Jersey	6.00%
7. Pennsylvania	6.00%
8. Ohio	5.00%
9. Georgia	4.00%
10. New York	4.00%

As of January 1998

Top 10 highest sales tax rates among the 10 most populous states.

Source: Commerce Clearing House, Inc.

Interstate tax competition for economic development can undermine state tax bases, produce tax inequities and inhibit tax reforms without always providing compensatory benefits. All states use tax policy for economic development, and some economists argue that such tax competition is in the best interest of the national economy by encouraging the delivery of services at low costs in order to keep tax rates low. The relationship between tax concessions and economic development is complicated and uncertain, but it is clear that poorly targeted concessions can produce inequitable shifts of the tax burden to less-favored industries or businesses. Interstate competition can have a chilling effect of efforts to reform state tax codes because of fears of making a state uncompetitive with its neighbors and other contending states.

Table 9:
Ranking of State Sales Tax Rates
as of January 1998

	Rate
1. Mississippi	7.00%
2. Rhode Island	7.00
3. Minnesota	6.50
4. Nevada	6.50
5. Washington	6.50
6. Illinois	6.25
7. Texas	6.25
8. California	6.00
9. Connecticut	6.00
10. Florida	6.00
11. Kentucky	6.00
12. Maine	6.00
13. Michigan	6.00
14. New Jersey	6.00
15. Pennsylvania	6.00
16. Tennessee	6.00
17. West Virginia	6.00
18. Arizona	5.00
19. Idaho	5.00
20. Indiana	5.00
21. Iowa	5.00
22. Maryland	5.00
23. Massachusetts	5.00
24. Nebraska	5.00
25. New Mexico	5.00
26. North Dakota	5.00
27. Ohio	5.00
28. South Carolina	5.00
29. Vermont	5.00
30. Wisconsin	5.00
31. Kansas	4.90
32. Utah	4.75
33. Arkansas	4.62
34. Oklahoma	4.50
35. Missouri	4.22
36. Alabama	4.00
37. Georgia	4.00
38. Hawaii	4.00
39. Louisiana	4.00
40. New York	4.00
41. North Carolina	4.00
42. South Dakota	4.00
43. Wyoming	4.00
44. Virginia	3.50
45. Colorado	3.00
46. Alaska	None
47. Delaware	None
48. Montana	None
49. New Hampshire	None
50. Oregon	None

Table 10:
Ranking of Combined State & Local Sales
Tax Rates as of January 1998

	Rate
1. Oklahoma	9.380%
2. Louisiana	9.00
3. Tennessee	8.75
4. Illinois	8.25
5. New York	8.25
6. Texas	8.25
7. Washington	8.20
8. Alabama	8.00
9. Colorado	8.00
10. Arizona	7.50
11. California	7.25
12. Utah	7.25
13. Missouri	7.23
14. Florida	7.00
15. Minnesota	7.00
16. Mississippi	7.00
17. New Mexico	7.00
18. Ohio	7.00
19. Rhode Island	7.00
20. Kansas	6.90
21. Nevada	6.75
22. Arkansas	6.50
23. Nebraska	6.50
24. Alaska	6.00
25. Connecticut	6.00
26. Georgia	6.00
27. Iowa	6.00
28. Kentucky	6.00
29. Maine	6.00
30. New Jersey	6.00
31. North Carolina	6.00
32. North Dakota	6.00
33. Pennsylvania	6.00
34. South Carolina	6.00
35. South Dakota	6.00
36. West Virginia	6.00
37. Wyoming	6.00
38. Wisconsin	5.50
39. Idaho	5.00
40. Indiana	5.00
41. Maryland	5.00
42. Massachusetts	5.00
43. Vermont	5.00
44. Virginia	4.50
45. Hawaii	4.00
46. Michigan	4.00
47. Delaware	None
48. Montana	None
49. New Hampshire	None
50. Oregon	None

Bold: Major Competing States **Source:** Commerce Clearing House, 1998.

**Table 11:
General Sales Tax Burden**

% Total Tax Revenue

Rank

**Table 12:
Breadth of Sales Tax Base**

% Personal Income Per 1%

Rank

**Table 13:
Sales & Excise Tax**

% of Income Spent on S&E Taxes

Rank

1. Washington	48.10%	1. Hawaii	1.12%	1. New Mexico	12.80%
2. Tennessee	42.18	2. New Mexico	0.90	2. Washington	12.60
3. New Mexico	41.59	3. South Dakota	0.66	3. Louisiana	11.80
4. Louisiana	39.17	4. Arkansas	0.65	4. Tennessee	9.70
5. Hawaii	37.45	5. Arizona	0.63	5. Texas	9.20
6. Mississippi	35.04	6. Utah	0.60	6. Arkansas	9.10
7. Arkansas	34.46	7. Georgia	0.59	7. Mississippi	8.90
8. Florida	34.17	8. Florida	0.55	8. Florida	8.20
9. South Dakota	33.70	9. Mississippi	0.54	9. Alabama	7.90
10. Nevada	33.14	10. Nevada	0.53	10. Michigan	7.60
11. Arizona	32.83	Washington	0.53	Oklahoma	7.60
12. Utah	32.49	Wyoming	0.53	11. Utah	7.50
13. Texas	31.31	11. Idaho	0.52	12. New York	7.40
14. Missouri	30.52	South Carolina	0.52	13. California	7.30
15. Alabama	29.94	Texas	0.52	Georgia	7.30
16. Iowa	29.90	12. Michigan	0.51	Missouri	7.30
17. Georgia	28.94	Tennessee	0.51	14. South Dakota	7.20
18. Oklahoma	28.28	13. Kansas	0.50	West Virginia	7.20
19. Colorado	26.91	Tennessee	0.50	15. Arizona	7.10
20. California	26.82	14. Iowa	0.49	16. Hawaii	6.70
21. Kansas	26.35	15. Missouri	0.48	Kansas	6.70
22. South Carolina	25.33	16. Minnesota	0.47	North Dakota	6.70
23. Idaho	24.49	North Carolina	0.47	17. North Carolina	6.50
24. North Carolina	24.18	17. Colorado	0.46	18. Illinois	6.40
25. Wyoming	23.84	Kentucky	0.46	Indiana	6.40
26. Nebraska	23.64	Wisconsin	0.46	19. Maine	6.30
27. Maine	22.71	18. Indiana	0.45	20. Idaho	6.20
28. West Virginia	22.43	Louisiana	0.45	21. Kentucky	6.10
29. North Dakota	21.85	19. Alabama	0.44	Minnesota	6.10
30. Kentucky	21.27	Nebraska	0.44	Nebraska	6.10
31. Indiana	21.00	20. Maine	0.43	22. Colorado	6.00
32. Ohio	20.34	21. Oklahoma	0.42	Iowa	6.00
33. Minnesota	19.78	North Carolina	0.42	Ohio	6.00
34. Illinois	19.49	22. California	0.40	Wisconsin	6.00
35. Connecticut	18.82	West Virginia	0.40	23. Rhode Island	5.90
36. Wisconsin	18.67	23. Ohio	0.39	24. Nevada	5.60
37. Pennsylvania	18.03	24. Connecticut	0.38	South Carolina	5.60
38. New York	17.73	Vermont	0.38	25. New Jersey	5.40
39. Rhode Island	17.19	25. Maryland	0.36	Wyoming	5.40
40. Virginia	16.31	26. New York	0.33	26. Pennsylvania	5.20
41. Michigan	15.46	27. Pennsylvania	0.32	Virginia	5.20
42. New Jersey	15.23	28. Massachusetts	0.30	27. Connecticut	4.90
43. Maryland	13.52	29. New Jersey	0.29	28. Maryland	4.60
44. Massachusetts	13.25	30. Illinois	0.27	29. Vermont	4.30
45. Vermont	11.77	Rhode Island	0.27	30. Massachusetts	3.90
46. Alaska	3.00	Alaska	no state sales tax	31. Alaska	2.70
47. Delaware	0.00	Delaware	no state sales tax	32. Delaware	2.40
48. Montana	0.00	Montana	no state sales tax	33. New Hampshire	2.30
49. New Hampshire	0.00	New Hampshire	no state sales tax	34. Montana	2.10
50. Oregon	0.00	Oregon	no state sales tax	35. Oregon	1.20
AVERAGE	5.83		0.41		6.24

General Sales Tax: State and local general sales taxes as a percentage of all state and local revenue from taxes.

Breadth of Sales Tax Base: Sales tax revenue as a percent of personal income per 1% of tax rate, FY 1994

Sales & Excise Tax Burdens on Low-Income Families: Percent of income spent on sales and excise taxes by the poorest 20% of a state's population, final 1995.

Source: Clones, Daphne, and Rist, Carl. 1997 Development Report Card For The States, Eleventh Edition. Corporation for Enterprise Development.

Table 14: Comparison of Total Sales Tax Rates Between Major Texas Cities & Other Metropolitan Areas in the U.S.

City	Total Sales Tax Rate
New Orleans	9.00%
Chicago	7.5% to 8.75%*
Seattle	8.60%
Austin	8.25%
Dallas/Fort Worth	8.25%
Houston	8.25%
Los Angeles	8.25%
Nashville	8.25%
New York	8.25%
San Antonio	7.75%
Phoenix	7.50%
Denver	7.30%
San Francisco	7.25%
Miami	7.00%
Minneapolis	7.00%
Atlanta	5% to 7%*
St. Louis	6.85%
Kansas City, MO	6.475% to 6.85%*
Philadelphia	6.00%
Boston	5.00%

* A city may lie in several counties with varying individual sales tax rates.
All rates are applied to general retail sales.

Source: John Sharp, Comptroller of Public Accounts, 1998.

Department of Revenue for the states of Louisiana, Illinois, Washington, California, Tennessee, New York, Arizona, Colorado, Florida, Minnesota, Georgia, Missouri, Pennsylvania, and Massachusetts.

V. OUTLOOK

Identifying the factors that drive sales and use tax revenue growth:

- ◆ Changes in rate.
- ◆ Changes in the tax base: Exemptions (as well as repealed exemptions), exclusions, tax credits and special treatments that have been enacted over time.
- ◆ Speed-up legislation for tax collection due dates (resulting in one time gains totaling \$21.7 million in 1983 and \$412.6 million for the 1984-85 biennium) and miscellaneous accounting technique adjustments.
- ◆ Economic expansion and contraction
- ◆ Population fluctuations
- ◆ Inflation

Future Growth in the Sales Tax

Total sales tax collections for the 1998-1999 biennium are expected to grow by 8.8 percent and reach \$24.0 billion, an increase of \$1.9 billion over the 1996-1997 biennium.

The growth in sales tax collection has slowed recently due to a slight deceleration in the volume of retail spending (partially as a result of a prolonged period of low inflation) and final implementation of an exemption from sales tax for production machinery. Despite these factors, overall collection of the sales tax has moved upward with the Texas economy.

Fiscal 1998 sales tax revenues are projected to increase by 4.1 percent, and 1999 revenues by 4.0 percent. The current environment of steady economic growth and low inflation is expected to continue throughout the 1998-1999 biennium, leading to moderate sales tax revenue growth.

Table 15: Sales Tax Revenue Projected Estimates

By Biennium	1996 ~ 1997	1998 ~ 1999	Percent Change From Prior Biennium
	Actual	Estimated	
Sales Tax (In Millions)	\$22,106	\$24,077	8.80%

Source: John Sharp, Comptroller of Public Accounts, 1998-1999 Certification Estimate

By Fiscal Year	1996	1997	1998	1999
	Actual	Actual	Estimated	Estimated
Sales Tax (In Millions)	\$10,766	\$11,340	\$11,801	\$12,275

Source: John Sharp, Comptroller of Public Accounts, 1998-1999 Certification Estimate

	1997	1998	1999
Percent Change From Prior Fiscal Year.	Estimated	Estimated	Estimated
	3.50%	4.10%	4.00%

Source: John Sharp, Comptroller of Public Accounts, 1998-1999 Certification Estimate

VI. DISCUSSION

Standards for evaluating Sales Tax Structures:

To evaluate various features of sales taxation, standards must be established based on consensus in contemporary society. The following standards appear to be widely accepted:

1. **The sales tax is designed to be a uniform tax on consumer expenditures, except where there is specific justification for exception. The sales tax structure, therefore, should**
 - (a) facilitate shifting the tax to the ultimate consumer,**
 - (b) apply to all consumption expenditures at a uniform rate, except in circumstances in which deviation from this rule has specific justification, and**
 - (c) apply to the amount actually paid by final consumers.**

The rule that sales taxes should be uniform on all consumption expenditures has been questioned in recent years by the theory of optimal taxation, on the grounds of economic effects. The demand for some commodities is more elastic than the demand for others; to the extent that tax rates are higher on inelastic demand commodities and lower on elastic demand commodities, alteration of economic activity as a result of the tax will be minimized. Taxes should be heavy on commodities complementary to leisure and low on those complementary to work in order to avoid effects of substitutions of leisure for work. There are two problems, however, in implementing such a system. First, elasticity of demand for various goods is not known with any high degree of accuracy, especially when all or most prices are changing. Second, this rule would conflict with usual standards of equity, since the demand for basic necessities is probably more inelastic than the demand for luxuries. (Most of the optimal tax literature was stimulated by the papers of P.A. Diamond and J. Mirless.)
2. **As a component of the overall tax structure, the sales and use tax should be designed to minimize regressiveness in the distribution of tax burden in order to conform as closely as possible to accepted standards of equity.** The sales tax structure should be designed to promote fairness among different socio-economic groups. By monitoring the scope of the sales tax rate and base, a consistent and more fair tax can be implemented during changing economic times.
3. **The tax structure should not create competitive disturbances among various types of distribution channels, methods of doing business, forms of business organization, and the like; otherwise, economic efficiency will be lost.** The implementation of the sales tax in all forms of business transactions should be fluid and not create barriers between normal business activity.
4. **The tax structure should facilitate administration and vendor compliance.** Application and collection of the sales tax should be relatively uncomplicated and efficient to maximize the value of tax dollars.

Problems With Sales Tax

As the American economy has shifted from the production and consumption of goods to the production and consumption of services, state sales taxes have not kept pace. Few states have extended sales taxes to services in any extensive way. Some goods, like groceries, have been excluded from the tax base. Proposals to extend sales taxes to services must solve the difficult issues of tax pyramiding, collection of taxes on interstate transaction, and definitions of services.

The national and international scope of business activity. Because state tax systems have not been adapted to the increasingly interstate and international character of economic activity, state tax systems create unintended loopholes and provide competitive advantages to some large interstate and multinational corporations.

Outdated federal policies are also to blame. The *Bellas Hess* rule limiting a state's power to require an out-of-state firm to collect sales taxes for the states is only one example. But tax structures under a state's control can present comparable problems and create legal advantages for some taxpayers.

Taxability of Internet-Related Services

- Scanning information or data into the net and creating "HTML" documents are taxable data processing services.
- Creating graphics or logos for a client's homepage is taxable.
- Posting web pages on a server is a taxable data processing service.
- Providing access to the Internet is taxable information service.
- Posting a site name and/or an Internet link on a webpage is a taxable data processing service.
- Separate fees for licensing and completing applications for domain names are not taxable.
- An Internet dating service is a taxable information service.
- When a customer directly downloads information, the information has been "picked up" at the server location. And if the service is in Texas, Texas sales tax is due.
- When a web page is created and placed on a server in Texas, the page "has been delivered in Texas" and is subject to Texas tax.

Source: John Sharp, Comptroller of Public Accounts

Criteria for an Optimal Retail Sales Tax

In framing sales tax structures, the states, especially in earlier years, tended to regard a sales tax as simply a means of raising substantial sums of money. Other consideration must play a role in the design of a sales tax structure if the tax is to meet the usual requirements of an optimal tax: avoidance of undesired economic effects, equity in terms of usual standards of the society, compliance and administrative effectiveness, and stability and growth of revenue. In terms of these usual standards, the following criteria can be established:

1. Tax is designed to be a consumption-related levy:

a. It should apply to all consumption expenditures, and thus to all sales for consumption purposes, at a uniform rate. (For complete economic optimality, the rate should not be uniform, but be higher on commodities with inelastic demand and lower on those with elastic demand. But knowledge of demand elasticities is inadequate to permit the development of such rate scheduled; rate variation is intolerable from an operational standpoint; and the proposal would violate usual equity standards, requiring higher rates on "necessities" than "luxuries.") Failure to do so will distort relative outputs of various goods and services, discriminate among various families on the basis of consumer preferences, and, frequently, complicate compliance and administration because of the need to distinguish between taxable and nontaxable items and among sales at various rates.

b. It should apply only to consumption expenditures, and thus not to savings or to purchases for use in production. Taxation of savings or uses of savings would contradict the consumption intent of the tax. Taxation of production inputs has several undesirable consequences, including that of producing a haphazard and unknown final pattern of distribution of burden among various families.

2. The overall distribution of the burden of the tax structure as a whole must conform to accepted equity standards of the society.

3. Compliance and administration problems must be kept to a minimum to be consistent with effective collection.

4. The base of the tax (taxable transactions) must grow with the growth of the economy, but should be relatively stable over periods of change in business activity, in view of the obstacles in the way of state and local borrowing.

These various criteria may conflict with the desire to gain greater equity, may suggest certain exemptions and administrative considerations may make it difficult to attain universality, equity, or other objectives. Where conflict does occur, compromise among the various objectives is necessary in an effort to gain overall optimality.

Continuing adjustments in sales tax structures occur as a result of changes in the structure of the economy and in the nature and practices of retailing; the pressure of various special interest groups; altered revenue needs; changes in the views of key legislators and governors; and findings emanating from occasional overall studies of the tax structure of a state, often commissioned by state legislatures.

Appendix A:

Sales Tax Revenue In Comparison With Other Major Tax & Non-Tax Revenue Sources 1987-1997

	Fiscal Year 1987	1988	1989	1990	1991	1992
Sales Tax	\$4,616,532,669	\$6,242,907,172	\$6,914,694,539	\$7,589,433,561	\$8,255,678,436	\$8,551,528,033
Motor Fuels Taxes	\$1,273,135,834	\$1,473,820,820	\$1,500,552,516	\$1,515,452,150	\$1,509,284,690	\$1,953,453,153
Motor Vehicle Sales & Rental Taxes	\$802,836,848	\$947,092,697	\$1,015,239,948	\$1,091,802,140	\$1,509,284,554	\$1,220,492,771
Corporate Franchise Tax	\$873,796,811	\$932,586,518	\$680,059,542	\$587,432,233	\$1,073,200,660	\$1,090,049,535
Natural Gas Production Tax	\$644,861,860	\$555,646,858	\$666,495,860	\$568,131,197	\$662,589,690	\$497,129,124
Oil Production and Regulation Taxes	\$533,189,754	\$499,916,353	\$501,522,061	\$516,095,673	\$689,174,036	\$512,748,731
Insurance Company Taxes	\$423,256,676	\$546,763,628	\$442,488,189	\$526,078,064	\$377,749,817	\$517,157,038
Cigarette & Tobacco Taxes	\$370,842,764	\$416,998,640	\$428,382,639	\$431,579,167	\$596,719,082	\$582,793,592
Alcoholic Beverage Tax	\$325,506,870	\$315,534,531	\$319,645,143	\$335,170,198	\$636,999,598	\$386,279,772
Utility Taxes	\$185,870,560	\$185,335,858	\$189,172,823	\$197,881,452	\$596,376,102	\$217,599,724
Inheritance Tax	\$113,741,731	\$108,409,710	\$104,880,499	\$131,148,576	\$248,082,259	\$141,007,395
Hotel and Motel Tax	\$62,497,553	\$89,968,643	\$105,638,687	\$114,888,600	\$127,225,383	\$127,079,544
Other Taxes	\$40,092,851	\$49,637,496	\$37,168,371	\$27,547,178	\$121,139,576	\$51,596,736
TOTAL TAXES	\$10,266,162,781	\$12,364,618,924	\$12,905,940,817	\$13,632,640,459	\$14,922,113,980	\$15,848,915,148

NON-TAX REVENUE SOURCES

Federal Funds	\$4,078,102,385	\$4,515,128,558	\$5,042,883,201	\$5,930,267,702	\$6,964,492,520	\$8,417,246,411
Interest Income	\$1,083,595,979	\$1,169,005,780	\$1,222,214,996	\$1,340,258,628	\$1,525,455,551	\$1,861,535,666
Licenses and Fees	\$1,327,768,845	\$1,455,989,588	\$1,483,468,583	\$1,589,792,513	\$1,655,724,290	\$1,863,234,245
Net Lottery Proceeds						\$312,063,136
Other Revenue Sources	\$212,139,932	\$172,324,642	\$229,133,872	\$277,688,845	\$437,541,954	\$950,885,699
Land Income: Rent Royalties & Sales	\$273,911,639	\$280,923,756	\$279,596,038	\$2,789,968,584	\$281,619,758	\$225,561,529
Sales of Goods and Services	\$115,315,165	\$215,531,371	\$129,136,912	\$138,395,789	\$122,645,587	\$41,475,274
Contributions to Employee Benefits	\$63,495,993	\$65,134,174	\$72,003,212	\$82,273,018	\$88,389,397	\$95,923,187
Settlements of Claims	\$2,426,247	\$3,206,869	\$3,103,327	\$15,900,362	\$3,542,223	\$31,046,931
TOTAL OTHER SOURCES	\$7,156,756,185	\$7,877,245,005	\$8,461,540,141	\$9,653,545,441	\$11,079,411,280	\$13,798,972,078
TOTAL NET REVENUE	\$17,422,918,966	\$20,241,863,929	\$21,367,480,958	\$23,286,185,900	\$26,001,525,260	\$29,647,887,226

Source: John Sharp, Comptroller of Public Accounts; Texas Revenue History by Source, 1978-1997

Sales Tax Revenue In Comparison With Other Major Tax & Non-Tax Revenue Sources 1987-1997

	Fiscal Year 1993	1994	1995	1996	1997
Sales Tax	\$9,122,074,600	\$9,810,089,853	\$10,258,652,289	\$10,791,471,674	\$11,340,069,309
Motor Fuels Taxes	\$2,085,523,583	\$2,170,231,159	\$2,235,343,050	\$2,321,014,151	\$2,383,041,029
Motor Vehicle Sales & Rental Taxes	\$1,420,655,605	\$1,616,525,973	\$1,788,449,322	\$1,965,269,140	\$2,050,102,516
Corporate Franchise Tax	\$1,192,811,335	\$1,260,748,953	\$1,423,441,029	\$1,639,015,429	\$1,796,605,454
Natural Gas Production Tax	\$682,926,381	\$554,484,493	\$512,411,284	\$447,101,861	\$712,223,305
Oil Production and Regulation Taxes	\$492,258,062	\$361,968,586	\$375,213,935	\$376,975,087	\$429,149,036
Insurance Company Taxes	\$461,251,561	\$766,870,090	\$607,974,103	\$626,644,429	\$705,833,462
Cigarette & Tobacco Taxes	\$616,836,413	\$573,336,564	\$639,018,651	\$566,692,013	\$654,769,113
Alcoholic Beverage Tax	\$461,251,561	\$400,483,720	\$406,695,645	\$418,698,170	\$431,651,428
Utility Taxes	\$227,285,501	\$263,308,174	\$240,745,676	\$240,975,016	\$258,020,196
Inheritance Tax	\$142,200,890	\$152,353,873	\$171,605,722	\$160,143,199	\$207,588,651
Hotel and Motel Tax	\$135,734,857	\$145,654,589	\$171,362,399	\$179,455,623	\$185,606,055
Other Taxes	\$37,929,968	\$29,894,567	\$27,876,937	\$32,048,558	\$33,208,683
TOTAL TAXES	\$17,010,737,258	\$18,105,950,594	\$18,858,790,042	\$19,762,504,350	\$21,187,868,237

NON-TAX REVENUE SOURCES

Federal Funds	\$9,852,694,247	\$10,552,083,308	\$11,408,108,005	\$11,657,682,320	\$12,127,877,345
Interest Income	\$2,155,274,452	\$1,697,457,478	\$1,714,969,342	\$2,075,830,016	\$1,860,213,895
Licenses and Fees	\$2,073,008,928	\$3,150,815,219	\$3,767,949,578	\$3,841,355,969	\$3,865,508,927
Source: Commerce Clearing House, 199	\$1,113,574,245	\$1,586,028,433	\$1,662,031,482	\$1,718,318,782	\$1,857,289,599
Other Revenue Sources	\$1,101,108,970	\$1,125,682,244	\$768,744,154	\$902,371,320	\$1,123,864,049
Land Income: Rent, Royalties & Sales	\$238,524,557	\$220,475,693	\$200,886,979	\$222,970,392	\$293,532,262
Sales of Goods and Services	\$128,098,213	\$141,151,967	\$172,881,160	\$197,720,146	\$236,580,676
Contributions to Employee Benefits	\$104,417,675	\$115,499,445	\$121,646,501	\$94,926,969	\$89,453,088
Settlements of Claims	\$17,665,270	\$12,201,034	\$5,990,690	\$14,718,045	\$6,483,331
TOTAL OTHER SOURCES	\$16,784,366,557	\$18,576,821,547	\$19,823,207,943	\$20,725,893,086	\$21,460,803,172
TOTAL NET REVENUE	\$33,795,103,815	\$36,707,345,415	\$38,681,997,985	\$40,488,397,436	\$42,648,671,409

Source: John Sharp, Comptroller of Public Accounts; Texas Revenue History by Source, 1978-1997

Appendix B: Texas Sales and Use Tax Rates for All Taxing Entities

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Abott	1.50	8.25
Hill Co.	0.50	
Abernathy	1.50	8.25
Hale Co.	0.50	
Abernathy	1.50	8.25
Lubbock Co	0.50	
Abilene (Jones Co)	2.00	8.25
Abilene(Taylor Co)	2.00	8.25
Ace		6.75
Polk Co	0.50	
Ackerly		6.75
Dawson Co	0.50	
Acme		6.75
Hardeman Co	0.50	
Acton		6.75
Hood Co	0.50	
Acuff		6.75
Lubbock Co	0.50	
Adamsville		6.75
Lampasas Co	0.50	
Addison (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Adkins (Bexar Co)		6.75
San Antonio MTA	0.50	
Adrian	1.00	7.75
Oldham Co	0.50	
Afton		6.75
Dickens Co	0.50	
Agnes		6.75
Parker Co	0.50	
Agua Dulce (Nueces Co)	1.00	7.75
Corpus Christi MTA	0.50	
Agua Nueva (Jim Hogg Co)		6.75
Jim Hogg Co Health Svcs	0.50	
Aguilares		6.75
Webb Co	0.50	
Alamo (Hidalgo Co)	1.00	7.25
Alamo Beach		6.75
Calhoun Co	0.50	
Alamo Heights (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Alba	1.00	7.75
Rains Co	0.50	
Alba	1.00	7.75
Woods Co	0.50	
Albany (Shackelford Co)	2.00	8.25
Albert		6.75
Gillespie Co	0.50	
Albion		6.75
Red River Co	0.50	
Aldine (Harris Co)		7.25
Houston MTA	1.00	
Aledo	1.00	7.75
Parker Co	0.50	
Alexander		6.75
Erath Co	0.50	
Alfred		6.75
Jim Wells Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Algerita		6.75
San Saba Co	0.50	
Alief (Harris Co)		7.25
Houston MTA	1.00	
Allen (Collin Co)	2.00	8.25
Alice	1.50	8.25
Jim Wells Co	0.50	
Allenfarm		6.75
Brazos Co	0.50	
Allentown		6.75
Angelina Co	0.50	
Alleyton		6.75
Colorado Co	0.50	
Alma (Ellis Co)	1.00	7.25
Alpine	1.50	8.25
Brewster Co	0.50	
Altair		7.25
Colorado Co	0.50	
Rice Hospital Dist.	0.50	
Alto	1.00	7.75
Cherokee Co	0.50	
Alto Springs		6.75
Falls Co	0.50	
Alton (Hidalgo Co)	2.00	8.25
Alum Creek		6.75
Batrop Co	0.50	
Alvarado (Johnson Co)	1.50	7.75
Alvin	1.50	8.25
Brazoria Co	0.50	
Alvord	1.00	7.75
Wise Co	0.50	
Amarillo (Potter Co)	2.00	8.25
Amarillo (Randall Co)	2.00	8.25
Ames		6.75
Coryell Co	0.50	
Ames	1.00	7.75
Liberty Co	0.50	
Amherst (Lamb Co)	1.00	7.25
Ammansville		6.75
Fayette Co	0.50	
Amsterdam		6.75
Brazoria Co	0.50	
Anahuac (Chambers Co)	1.00	7.25
Anchor		6.75
Brazoria Co	0.50	
Anderson	1.00	7.75
Grimes Co	0.50	
Andrews (Andrews Co)	1.00	7.25
Angleton	1.00	7.75
Brazoria Co	0.50	
Angus	1.50	8.25
Navarro Co	0.50	
Anna (Collin Co)	1.00	7.25
Annetta North	1.00	7.75
Parker Co	0.50	
Annett South	1.00	7.75
Parker Co	0.50	
Annona	1.00	7.75
Red River Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Anson (Jones Co)	2.00	8.25
Antelope Jack Co	0.50	6.75
Anthony El Paso Co	1.00 0.50	7.75
Anton (Hockley Co)	1.00	7.25
Appleby (Nacodoches Co) Nacodoches Co Hosp Dist	1.00	7.25
Aquilla Hill Co	1.00 0.50	7.75
Aransas Pass Aransas Co Aransas Co Health Svc	1.00 0.50 0.50	8.25
Aransas Pass (Nueces Co)	1.00	7.25
Aransas Pass (San Patricio Co)	1.00	7.25
Archer City Archer Co	1.00 0.50	7.75
Arcola (Fort Bend Co)	2.00	8.25
Argyle (Denton Co)	1.00	7.25
Arlington (Tarrant Co)	1.50	7.75
Arney Castro Co	0.50	6.75
Arp Smith Co	1.00 0.50	7.75
Arthur City Lamar Co	0.50	6.75
Asa McLeannan Co	0.50	6.75
Asherton Dimmit Co	1.00 0.50	7.75
Ashland Upshur Co	0.50	6.75
Asia Polk Co	0.50	6.75
Aspermont (Stonewall Co)	1.50	7.75
Atascocita (Harris Co) Houston MTA	1.00	7.25
Atascosa (Bexar Co) San Antonio MTA	0.50	6.75
Ater Coryell Co	0.50	6.75
Athens (Henderson Co)	2.00	8.25
Atlanta (Cass Co)	2.00	8.25
Aubrey (Denton Co)	1.00	7.25
Augusta Houston Co	0.50	6.75
Aurora Wise Co	0.50	6.75
Austin (Travis Co) Austin MTA	1.00 1.00	8.25
Austin (Williamson Co) Austin MTA	1.00 1.00	8.25
Austonio Houston Co	0.50	6.75
Avery Red River Co	1.00 0.50	7.75
Avinger (Cass Co)	1.00	7.25
Axtell McLennan Co	0.50	6.75

Source: Comptroller of Public Accounts, 1998

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NAME	LOCAL RATE in PERCENT	TOTAL RA in PERCENT
Azle Parker Co	1.00 0.50	7.75
Azle (Tarrant Co)	1.00	7.25
Bagwell Red River Co	0.50	6.75
Bailey Fannin Co	1.00 0.50	7.75
Baileys Prairie Brazoria Co	1.00 0.50	7.75
Baileyville Milam Co	0.50	6.75
Baird (Callahan Co)	1.50	7.75
Balch Springs (Dallas Co)	2.00	8.25
Balcones Heights (Bexar Co) San Antonio MTA	1.00 0.50	7.75
Ballinger Runnels Co	1.50 0.50	8.25
Balmorhea (Reeves Co) Reeves Co Hospital Dist.	1.00 0.50	7.75
Balsora Wise Co	0.50	6.75
Bammel (Harris Co) Houston MTA	1.00	7.25
Bandera Badera Co	1.50 0.50	8.25
Bangs (Brown Co)	1.00	7.25
Banquete (Nueces Co) Corpus Christi MTA	0.50	6.75
Barbarosa Guadalupe Co	0.50	6.75
Barclay Falls Co	0.50	6.75
Bardwell (Ellis Co)	1.00	7.25
Barkman Bowie Co	0.50	6.75
Barnes Polk Co	0.50	6.75
Barnum Polk Co	0.50	6.75
Barry Navarro Co	0.50	6.75
Bartlett Bell Co	1.00 0.50	7.75
Bartlett (Williamson Co)	1.00	7.25
Bartley Woods Fannin Co	0.50	6.75
Bartonville (Denton Co)	1.00	7.25
Bassett Bowie Co	0.50	6.75
Bastrop Bastrop Co	1.50 0.50	8.25
Bateman Bastrop Co	0.50	6.75
Battle McLennan Co	0.50	6.75
Bay City (Matagorda Co)	2.00	8.25
Bayou Vista (Galveston Co)	1.00	7.25
Bayside (Refugio Co)	1.00	7.25
Baytown (Chambers Co)	1.00	7.75
Baytown Crime Control District	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Baytown (Harris Co)	1.00	7.75
Baytown Crime Control Dist	0.50	
Bayview (Cameron Co)	1.00	7.25
Bazette		6.75
Navarro Co	0.50	
Beasley (Fort Bend Co)	2.00	8.25
Beaumont	1.50	8.25
Jefferson Co	0.50	
Beauxart Gardens		6.75
Jefferson Co	0.50	
Bebe		6.75
Gonzales Co	0.50	
Beckville (Panola Co)	1.00	7.25
Bedford (Tarrant Co)	2.00	8.25
Bedias		6.75
Grimes Co	0.50	
Bee Cave (Travis Co)	1.50	7.75
Bee House		6.75
Coryell Co	0.50	
Beeville	1.50	8.25
Bee Co	0.50	
Belfalls		6.75
Bell Co	0.50	
Bellaire (Harris Co)	1.00	8.25
Houston MTA	1.00	
Bellevue (Clay Co)	1.00	7.25
Bellmead	1.50	8.25
McLennan Co	0.50	
Bells (Grayson Co)	1.00	7.25
Belville	1.00	7.75
Austin Co	0.50	
Belmont		6.75
Gonzales Co	0.50	
Belott		6.75
Houston Co	0.50	
Belton	1.50	8.25
Bell Co	0.50	
Ben Arnold		6.75
Milam Co	0.50	
Ben Bolt		6.75
Jim Wells Co	0.50	
Ben Franklin		7.25
Delta Co	0.50	
Delta Co Emergency Svcs Dist.	0.50	
Benavides (Duval Co)	1.00	7.25
Benbrook (Tarrant Co)	1.50	7.75
Bend		6.75
San Saba Co	0.50	
Benjamin (Knox Co)	1.00	7.25
Bennett		6.75
Parker Co	0.50	
Berea		6.75
Marion Co	0.50	
Bergheim		6.75
Kendall Co	0.50	
Bernardo		6.75
Colorado Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Berryville (Henderson Co)	1.00	7.25
Bertram (Burnet Co)	1.00	7.25
Bethel		6.75
Anderson Co	0.50	
Bethel		6.75
Runnels Co	0.50	
Bettie		6.75
Upshur Co	0.50	
Beverly Hills	1.50	8.25
McLennan Co	0.50	
Bevil Oaks	1.00	7.75
Jefferson Co	0.50	
Biardstown		6.75
Lamar Co	0.50	
Big Bend Nat'l Park		6.75
Brewster Co	0.50	
Big Lake (Reagan Co)	1.00	7.25
Big Sandy	1.50	8.25
Upshur Co	0.50	
Big Spring (Howard Co)	2.00	8.25
Big Wells	1.00	7.75
Dimmit Co	0.50	
Bigfoot		6.75
Frio Co	0.50	
Birch		6.75
Burleson Co	0.50	
Birome		6.75
Hill Co	0.50	
Birthright		6.75
Hopkins Co	0.50	
Biry		6.75
Medina Co	0.50	
Bishop (Nueces Co)	1.00	7.75
Corpus Christi MTA	0.50	
Black Jack		6.75
Cherokee Co	0.50	
Blackfoot		6.75
Anderson Co	0.50	
Blackhill		6.75
Atascosa Co	0.50	
Blackwell (Coke Co)	1.00	7.25
Blackwell (Nolan Co)	1.00	7.25
Blanchard		6.75
Polk Co	0.50	
Blanco	1.50	8.25
Blanco Co	0.50	
Blandlanke		6.75
San Augustine Co	0.50	
Blanket (Brown Co)	1.00	7.25
Blanton		6.75
Runnels Co	0.50	
Bleiberville		6.75
Austin Co	0.50	
Blevins		6.75
Falls Co	0.50	
Bloomburg (Cass Co)	1.00	7.25
Blooming Grove	1.00	7.75
Navarro Co	0.50	

Source: Comptroller of Public Accounts, 1998

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Bloomington		6.75
Victoria Co	0.50	
Blossom	1.00	7.75
Lamar Co	0.50	
Blue		6.75
Lee Co	0.50	
Blue Mound (Tarrant Co)	1.00	7.75
Fort Worth MTA	5.00	
Blue Ridge (Collin Co)	2.00	8.25
Blue Ridge (Collin Co)		6.75
Falls Co	0.50	
Bluff Dale		6.75
Erath Co	0.50	
Blum	1.00	7.75
Hill Co	0.50	
Blumenthal		6.75
Gillespie Co	0.50	
Bluntzer (Nueces Co)		6.75
Corpus Christi MTA	0.50	
Boerne	1.50	8.25
Kendall Co	0.50	
Bogata	1.00	7.75
Red River Co		0.50
Boling		6.75
Wharton Co	0.50	
Bonham	1.50	8.25
Fannin Co	0.50	
Bonney		6.75
Brazoria Co	0.50	
Bonus		6.75
Wharton Co	0.50	
Booker (Lipscomb Co)	1.50	7.75
Booker (Ochiltree Co)	1.50	7.75
Boonsville		6.75
Wise Co	0.50	
Boquillas		6.75
Brewster Co	0.50	
Borden		6.75
Colorado Co	0.50	
Borderland		6.75
El Paso Co	0.50	
Borger (Hutchinson Co)	2.00	8.25
Bosqueville		6.75
McLennan Co	0.50	
Boston		6.75
Bowie Co	0.50	
Bovina (Parmer Co)	1.00	7.25
Bowie (Montague Co)	2.00	8.25
Bowser		6.75
San Saba Co	0.50	
Boxelder		6.75
Red River Co	0.50	
Boyd		6.75
Fannin Co	0.50	
Boyd	1.50	8.25
Wise Co	0.50	
Boys Ranch		6.75
Oldham Co	0.50	
Bracken		6.75
Comal Co	0.50	

The Texas State Sales

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Brackettville	1.00	8.25
Kinney Co	0.50	
Kinney Co Health Svcs	0.50	
Brad		6.75
Palo Pinto Co	0.50	
Bradford		6.75
Anderson Co	0.50	
Brady	1.25	8.25
McCulloch Co	0.50	
McCulloch Co Hospital Dist.	0.25	
Branchville		6.75
Milam Co	0.50	
Brandon		6.75
Hill Co	0.50	
Brashear		6.75
Hopkins Co	0.50	
Brazoria	1.50	8.25
Brazoria Co	0.50	
Brazos		6.75
Palo Pinto Co	0.50	
Brazos Point		6.75
Bosque Co	0.50	
Breckenridge (Stephens Co)	1.50	7.75
Bremond (Robertson Co)	1.00	7.25
Brenham	1.50	8.25
Washington Co	0.50	
Briar		6.75
Parker Co	0.50	
Briar		6.75
Wise Co	0.50	
Briarcliff (Travis Co)	1.00	7.25
Briar Oaks (Johnson Co)	1.00	7.25
Briary		6.75
Milam Co	0.50	
Bridge City	1.50	8.25
Orange Co	0.50	
Bridgeport	1.50	8.25
Wise Co	0.50	
Broadus	1.00	7.75
San Augustine Co	0.50	
Brock		6.75
Parker Co	0.50	
Bronson		6.75
Sabine Co	0.50	
Bronte (Coke Co)	1.50	7.75
Brookeland		6.75
Sabine Co	0.50	
Brookshire (Waller Co)	1.50	7.75
Brookside Village	1.00	7.75
Brazoria Co	0.50	
Brookston		6.75
Lamar Co	0.50	
Browndell (Jasper Co)	1.00	7.25
Brownfield	1.50	8.25
Terry Co	0.50	
Brownsboro		6.75
Caldwell Co	0.50	
Brownsboro (Henderson Co)	1.00	7.25
Brownsville (Cameron Co)	2.00	8.25
Brownwood (Brown Co)	2.00	8.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Bruceville Eddy	1.00	7.75
Falls Co	0.50	
Bruceville Eddy	1.00	7.75
McLennan Co	0.50	
Brumley		6.75
Upshur Co	0.50	
Brundage		6.75
Dimmit Co	0.50	
Bruni		6.75
Webb Co	0.50	
Brushy Prairie		6.75
Navarro Co	0.50	
Bryan	1.50	8.25
Brazos Co	0.50	
Bryson	1.00	7.75
Jack Co	0.50	
Buckholts	1.00	7.75
Milam Co	0.50	
Buckhorn		6.75
Austin Co	0.50	
Buda	1.00	7.75
Hays Co	0.50	
Buena Vista (Bexar Co)		6.75
San Antonio MTA	0.50	
Buffalo	1.50	8.25
Leon Co	0.50	
Buffalo Gap (Taylor Co)	1.00	7.25
Bug Tussle		6.75
Fannin Co	0.50	
Bula		6.75
Bailey Co	0.50	
Bullard	1.00	7.75
Cherokee Co	0.50	
Bullard	1.00	7.75
Smith Co	0.50	
Bulverde		6.75
Comal Co	0.50	
Bunker Hill Village (Harris Co)		7.25
Houston MTA	1.00	
Burkburnett (Wichita Co)	2.00	8.25
Burke		6.75
Angelina Co	0.50	
Burleigh		6.75
Austin Co	0.50	
Burleson (Johnson Co)	1.50	7.75
Burleson (Tarrant Co)	1.50	7.75
Burlington		6.75
Milam Co	0.50	
Burnet (Burnet Co)	2.00	8.25
Burns		6.75
Bowie Co	0.50	
Burr		6.75
Wharton Co	0.50	
Burton	1.00	7.75
Washington Co	0.50	
Butler		6.75
Bastrop Co	0.50	
Byers (Clay Co)	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Bynum	1.00	7.75
Hill Co	0.50	
Cactus (Moore Co)	1.00	7.25
Caddo Mills	1.00	7.75
Hunt Co	0.50	
Caldwell	1.50	8.25
Burleson Co	0.50	
Callisburg		6.75
Cooke Co	0.50	
Calvert (Robertson Co)	1.50	7.75
Camden		6.75
Polk Co	0.50	
Cameron	1.50	8.25
Milam Co	0.50	
Camilla		6.75
San Jacinto Co	0.50	
Camp Verde		6.75
Kerr Co	0.50	
Camp Wood	1.00	7.75
Real Co	0.50	
Campbell	1.00	7.75
Hunt Co	0.50	
Campbellton		6.75
Atascosa Co	0.50	
Canadian (Hemphill Co)	2.00	8.25
Caney		6.75
Hopkins Co	0.50	
Caney City (Henderson Co)	1.50	7.75
Canton (Van Zandt Co)	2.00	8.25
Canutillo		6.75
El Paso Co	0.50	
Canyon (Randall Co)	1.00	7.25
Canyon City		6.75
Comal Co	5.00	
Canyon Lake		6.75
Comal Co	0.50	
Carbon (Eastland Co)	1.00	7.25
Carbondale		6.75
Bowie Co	0.50	
Carl		6.75
Navarro Co	0.50	
Carlos		6.75
Grimes Co	0.50	
Carls Corner	1.50	8.25
Hill Co	0.50	
Carlsbad		6.75
Tom Green Co	0.50	
Carlton		6.75
Hamilton Co	0.50	
Carmine	1.00	7.75
Fayette Co	0.50	
Carmona		6.75
Polk Co	0.50	
Carrizo Springs	1.50	8.25
Dimmit Co	0.50	
Carrollton (Collin Co)	1.00	8.25
Dallas MTA	1.00	
Carrollton (Dallas Co)	1.00	8.25
Dallas MTA	1.00	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Carrollton (Denton Co)	1.00	8.25
Dallas MTA	1.00	
Carson		6.75
Fannin Co	0.50	
Carthage (Panola Co)	2.00	8.25
Casey (Harris Co)		7.25
Houston MTA	1.00	
Cash		6.75
Hunt Co	0.50	
Cason		6.75
Morris Co	0.50	
Castle Hills (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Castroville	1.50	8.25
Medina Co	0.50	
Cat Spring		6.75
Austin Co	0.50	
Catarina		6.75
Dimmit Co	0.50	
Cavitt		6.75
Coryell Co	0.50	
Cawthon		6.75
Brazos Co	0.50	
Cayote		6.75
Bosque Co	0.50	
Cayuga		6.75
Anderson Co	0.50	
Cedar Creek		6.75
Bastrop Co	0.50	
Cedar Hill (Dallas Co)	2.00	8.25
Cedar Hill (Ellis Co)	2.00	8.25
Cedar Park (Travis Co)	1.00	8.25
Austin MTA	1.00	
Cedar Park (Williamson Co)	1.00	8.25
Austin MTA	1.00	
Cedar Springs		6.75
Falls Co	0.50	
Cedar Springs		6.75
Upshur Co	0.50	
Cego		6.75
Falls Co	0.50	
Celeste	1.50	8.25
Hunt Co	0.50	
Celina (Collin Co)	1.50	7.75
Center (Shelby Co)	2.00	8.25
Center Plains		6.75
Swisher Co	0.50	
Center Point		6.75
Camp Co	0.50	
Center Point		6.75
Hunt Co	0.50	
Center Point	1.00	7.75
Kerr Co	0.50	
Center Point		6.75
Upshur Co	0.50	
Centerview		6.75
Leon Co	0.50	
Centerville	1.50	8.25
Leon Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Central		6.75
Angelina Co	0.50	
Central Gardens		6.75
Jefferson Co	0.50	
Central Heights		6.75
Jefferson Co	0.50	
Central Heights (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Cestohowa		6.75
Karnes Co	0.50	
Chalk Bluff		6.75
McLennan Co	0.50	
Chalk Mountain		6.75
Erath Co	0.50	
Chandler (Henderson Co)	2.00	8.25
Channing (Hartley Co)	1.00	7.25
Chapman Ranch (Nueces Co)		6.75
Corpus Christi MTA	0.50	
Chappel Hill		6.75
Washinton Co	0.50	
Charleston		7.25
Delta Co	0.50	
Delta Co Emergency Svs Dist	0.50	
Charlotte	1.00	7.75
Atascosa Co	0.50	
Chat		6.75
Hill Co	0.50	
Chatfield		6.75
Navarro Co	0.50	
Cheapside		6.75
Gonzales Co	0.50	
Cheek		6.75
Jefferson Co	0.50	
Cherokee		6.75
San Saba Co	0.50	
Cherry Spring		6.75
Gillespie Co	0.50	
Chester	1.00	7.75
Tyler Co	0.50	
Chesterville		6.75
Colorado Co	0.50	
Chesterville		6.75
Wharton Co	0.50	
Chico	1.00	7.75
Wise Co	0.50	
Chicota		6.75
Lamar Co	0.50	
Childress	1.50	8.25
Childress Co	0.50	
Chillicothe	1.00	7.75
Hardeman Co	0.50	
Chilton		6.75
Falls Co	0.50	
China	1.00	7.75
Jefferson Co	0.50	
China Grove (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
China Grove		6.75
Scurry Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
China Spring		6.75
McLennan Co	0.50	
Chireno (Nacogdoches Co)	1.00	8.25
Nacogdoches Co Hospital Dist	1.00	
Chocolate Bayou		6.75
Brazoria Co	0.50	
Chriesman		6.75
Burleson Co	0.50	
Christine		6.75
Atascosa Co	0.50	
Christoval		6.75
Tom Green Co	0.50	
Churchill		6.75
Brazoria Co	0.50	
Cibolo	1.00	7.75
Guadalupe Co	0.50	
Cisco (Eastland Co)	1.50	7.75
Cistern		6.75
Fayette Co	0.50	
City By The Sea		7.25
Aransas Co	0.50	
Aransas Co Health Svcs	0.50	
Clairette		6.75
Erath Co	0.50	
Clardy		6.75
Lamar Co	0.50	
Clarendon (Donley Co)	2.00	8.25
Clark		6.75
Liberty Co	0.50	
Clarks		6.75
Calhoun Co	0.50	
Clarksville	1.50	8.25
Red River Co	0.50	
Clarksville City	1.00	7.75
Gregg Co	0.50	
Clarksville City	1.00	7.75
Upshur Co	0.50	
Claude (Armstrong Co)	1.00	7.25
Clawson		6.75
Angelina Co	0.50	
Clay		6.75
Burleson Co	0.50	
Claytonville		6.75
Swisher Co	0.50	
Clear Lake Shores (Galveston Co)	1.50	7.75
Clear Spring		6.75
Guadalupe Co	0.50	
Cleburne (Johnson Co)	1.00	7.25
Cleo (Kimble Co)		6.75
Kimble Emergency Svcs Dist	0.50	
Cleveland	1.50	8.25
Liberty Co	0.50	
Clifton	1.50	8.25
Bosque Co	0.50	
Clint	1.00	7.75
El Paso Co	0.50	
Clinton		6.75
Hunt Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Clute	1.00	7.75
Brazoria Co	0.50	
Clyde (Callahan Co)	1.50	7.75
Coahoma (Howard Co)	1.00	7.25
Cochran		6.75
Austin Co	0.50	
Cockrell Hill (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Coffee City (Henderson Co)	1.00	7.25
Coke		6.75
Wood Co	0.50	
Coldspring	1.00	7.75
San Jacinto Co	0.50	
Coleman (Coleman Co)	2.00	8.25
College Hill		6.75
Bowie Co	0.50	
College Station	1.50	8.25
Brazos Co	0.50	
Colleyville (Tarrant Co)	1.50	7.75
Collinsville (Grayson Co)	1.00	7.25
Colmesneil	1.00	7.75
Tyler Co	0.50	
Colony		6.75
Fayette Co	0.50	
Colorado City	1.50	8.25
Mitchell Co	0.50	
Columbus	1.50	8.25
Colorado Co	0.50	
Comal		6.75
Comal Co	0.50	
Comanche	1.50	8.25
Comanche Co	0.50	
Combes (Cameron Co)	1.00	7.25
Combine (Dallas Co)	1.00	7.25
Combine (Kaufman Co)	1.00	7.25
Comfort		6.75
Kendall Co	0.50	
Commerce	1.50	8.25
Hunt Co	0.50	
Como	1.00	7.75
Hopkins Co	0.50	
Comstock		6.75
Val Verde Co	0.50	
Comyn		7.25
Comanche Co	0.50	
De Leon Hospital Dist	0.50	
Concan		7.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Concord		6.75
Cherokee	0.50	
Concord		6.75
Hunt Co	0.50	
Concord		6.75
Leon Co	0.50	
Cone		6.75
Crosby Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Connor		6.75
Madison Co	0.50	
Conroe (Montgomery Co)	2.00	8.25
Content		6.75
Runnels Co	0.50	
Converse (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Cooks Point		6.75
Burleson Co	0.50	
Cookville		6.75
Titus Co	0.50	
Cool	1.00	7.75
Parker Co	0.50	
Coolidge (Limestone Co)	1.00	7.25
Cooper	1.00	8.25
Delta Co	0.50	
Delta Co Emergency Svcs Dist	0.50	
Copano Village		7.25
Aransas Co	0.50	
Aransas Co Health Svcs	0.50	
Coppell (Dallas Co)	1.50	7.75
Coppell (Denton Co)	1.50	7.75
Copper Canyon (Denton Co)	1.00	7.25
Copperas Cove	1.50	8.25
Coryell Co	0.50	
Copperas Cove	1.50	8.25
Lampasas Co	0.50	
Corbet		6.75
Navarro Co	0.50	
Cordele		6.75
Jackson Co	0.50	
Corinth (Denton Co)	1.00	7.25
Corinth		6.75
Leon Co	0.50	
Corley		6.75
Bowie Co	0.50	
Corpus Christi (Nueces Co)	1.00	7.875
Corpus Christi MTA	0.50	
Corpus Christi Crime Control	0.125	
Corpus Christi (San Patricio Co)	1.00	7.875
Corpus Christi MTA	0.50	
Corpus Christi Crime Con	0.125	
Corral City (Denton Co)	1.00	7.25
Corrigan	1.50	8.25
Polk Co	0.50	
Corsicana	1.50	8.25
Navarro Co	0.50	
Coryell City		6.75
Coryell Co	0.50	
Cost		6.75
Gonzales Co	0.50	
Cotton Center		6.75
Fannin Co	0.50	
Cotton Center		6.75
Hale Co	0.50	
Cotondale		6.75
Wise Co	0.50	
Cottonwood		6.75
Madison Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Cottonwood Shores (Burnet Co)	1.00	7.25
Cotulla (La Salle Co)	2.00	8.25
Coughran		6.75
Atascosa Co	0.50	
County Line		6.75
Camp Co	0.50	
County Line		6.75
Hale Co	0.50	
County Line		6.75
Lubbock Co	0.50	
Courtney		6.75
Grimes Co	0.50	
Cove Spring		6.75
Cherokee Co	0.50	
Covington	1.00	7.75
Hill Co	0.50	
Cox		6.75
Upshur Co	0.50	
Coy City		6.75
Karnes Co	0.50	
Crabbs Prairie		6.75
Walker Co	0.50	
Craft		6.75
Cherokee Co	0.50	
Crafton		6.75
Wise Co	0.50	
Crandall (Kaufman Co)	2.00	8.25
Crane (Crane Co)	1.50	7.75
Cranfills Gap	1.00	7.75
Bosque Co	0.50	
Crawford	1.00	7.75
McLennan Co	0.50	
Creedmoor (Travis Co)	1.00	7.25
Crescent		6.75
Wharton Co	0.50	
Crescent Valley		6.75
Victoria Co	0.50	
Cresson		6.75
Hood Co	0.50	
Crews		6.75
Runnels Co	0.50	
Crockett	1.50	8.25
Houston Co	0.50	
Crosbyton	1.50	8.25
Crosby Co	0.50	
Cross		6.75
Grimes Co	0.50	
Cross Plains (Callahan Co)	1.50	7.75
Cross Roads (Denton Co)	1.00	7.25
Cross Roads		6.75
Hopkins Co	0.50	
Cross Roads		6.75
Milam Co	0.50	
Crowell (Foard Co)	1.50	7.75
Crowley (Johnson Co)	1.00	7.25
Crowley (Tarrant Co)	1.00	7.25
Crystal City (Zavala Co)	1.00	7.25
Cuero (DeWitt Co)	2.00	8.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Cumby	1.00	7.75
Hopkins Co	0.50	
Cundiff		6.75
Jack Co	0.50	
Cuney	1.50	8.25
Cherokee Co	0.50	
Cunnigham		6.75
Lamar Co	0.50	
Currie		6.75
Navarro Co	0.50	
Cushing (Nacogdoches Co)	1.00	8.25
Nacogdoches Co Hospital Dist	1.00	
Cut		6.75
Houston Co	0.50	
Cut and Shoot (Montgomery Co)	1.00	7.25
Cuthand		6.75
Red River Co	0.50	
Cyclone		6.75
Bell Co	0.50	
Cypress		6.75
Franklins Co	0.50	
Cypress (Harris Co)		7.25
Houston MTA	1.00	
Cypress Bend (Harris Co)		7.25
Houston MTA	1.00	
Cypress Mill		6.75
Blanco Co	0.50	
D Hanis		6.75
Medina Co	0.50	
Dacosta		6.75
Victoria Co	0.50	
Daingerfield	1.50	8.25
Morris Co	0.50	
Daisetta	1.00	7.75
Liberty Co	0.50	
Dalby Springs		6.75
Bowie Co	0.50	
Dale		6.75
Caldwell Co	0.50	
Dalhart (Dallam Co)	2.00	8.25
Dalhart (Hartley Co)	2.00	8.25
Dallardsville		6.75
Polk Co	0.50	
Dallas (Collin Co)	1.00	8.25
Dallas MTA	1.00	
Dallas (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Dallas (Denton Co)	1.00	8.25
Dallas MTA	1.00	
Dallas (Kaufman Co)	1.00	8.25
Dallas MTA	1.00	
Dallas (Rockwall Co)	1.00	8.25
Dallas MTA	1.00	
Dalworthington Gardens (Tarrant Co)	1.50	7.75
Damon		6.75
Brazoria Co	0.50	
Danbury	1.00	7.75
Brazoria Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Danciger		6.75
Brazoria Co	0.50	
Danevang		6.75
Wharton Co	0.50	
Daniel		6.75
Houston Co	0.50	
Daphne		6.75
Franklin Co	0.50	
Darrouzett (Lipscomb Co)	1.00	7.25
Daugherty		6.75
Rains Co	0.50	
Davenport		6.75
Red River Co	0.50	
Davilla		6.75
Milam Co	0.50	
Davisville		6.75
Angelina Co	0.50	
Davisville		6.75
Leon Co	0.50	
Dawn		6.75
Deaf Smith Co	0.50	
Dawson	1.00	7.75
Navarro Co	0.50	
Dayton	1.50	8.25
Liberty Co	0.50	
Dayton Lakes		6.75
Liberty Co	0.50	
De Kalb	1.50	8.25
Bowie Co	0.50	
De Leon	1.00	8.25
Comanche Co	0.50	
De Leon Hospital Dist	0.50	
De Monte		6.75
Jefferson Co	0.50	
De Soto (Dallas Co)	2.00	8.25
Dean (Clay Co)	1.00	7.25
Deanville		6.75
Burleson Co	0.50	
Decatur	1.50	8.25
Wise Co	0.50	
Deer Park (Harris Co)	1.00	7.25
Defense City		6.75
Bowie Co	0.50	
Del Rio	1.50	8.25
Val Verde Co	0.50	
Delhi		6.75
Caldwell Co	0.50	
Dell City (Hudspeth Co)	1.00	7.25
Delrose		6.75
Upshur Co	0.50	
Denison (Grayson Co)	2.00	8.25
Denning		6.75
San Augustine Co	0.50	
Dennis		6.75
Parker Co	0.50	
Denny		6.75
Falls Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Denson Spring		6.75
Anderson Co	0.50	
Denton (Denton Co)	1.50	7.75
Denver City (Yoakum Co)	1.00	7.25
Deport	1.00	7.75
Lamar	0.50	
Deport	1.00	7.75
Red River Co	0.50	
Derby		6.75
Frio Co	0.50	
Dermott		6.75
Scurry Co	0.50	
Detmold		6.75
Milam Co	0.50	
Detroit	1.00	7.75
Red River Co	0.50	
Devers	1.00	7.75
Liberty Co	0.50	
Devine	1.50	8.25
Medina Co	0.50	
Dewville		6.75
Gonzales Co	0.50	
Dexter		6.75
Cooke Co	0.50	
Dial		6.75
Fannin Co	0.50	
Dialville		6.75
Cherokee Co	0.50	
Diana		6.75
Upshur Co	0.50	
Diboll	1.50	8.25
Angelina Co	0.50	
Dicey		6.75
Parker Co	0.50	
Dickens	1.50	8.25
Dickens Co	0.50	
Dickinson (Galveston Co)	1.00	7.25
Dickson Cove		6.75
Hunt Co	0.50	
Dies		6.75
Tyler Co	0.50	
Dike		6.75
Hopkins Co	0.50	
Dilley	1.50	8.25
Frio Co	0.50	
Dilworth		6.75
Gonzales Co	0.50	
Dime Box		6.75
Lee Co	0.50	
Dimmitt	1.50	8.25
Castro Co	0.50	
Dimple		6.75
Red River Co	0.50	
Ding Dong		6.75
Bell Co	0.50	
Dinsmore		6.75
Wharton Co	0.50	
Direct		6.75
Lamar Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL R in PERCENT
Dittlinger		6.75
Comal Co	0.50	
Divot		6.75
Frio Co	0.50	
Dixon		6.75
Hunt Co	0.50	
Dobrowolski		6.75
Atascosa Co	0.50	
Dodd City	1.00	7.75
Fannin Co	0.50	
Dodds		6.75
Fannin Co	0.50	
Dodge		6.75
Walker Co	0.50	
Dogrigde		6.75
Bell Co	0.50	
Dogwood City		6.75
Smith Co	0.50	
Dolen		6.75
Liberty Co	0.50	
Domino (Cass Co)	1.00	7.25
Donelton		6.75
Hunt Co	0.50	
Donna (Hildago Co)	2.00	8.25
Doole		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Doss		6.75
Gillespie Co	0.50	
Dot		6.75
Falls Co	0.50	
Double Oak (Denton Co)	1.00	7.25
Doucette		6.75
Tyler Co	0.50	
Douglass (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Downing		7.25
Comanche Co	0.50	
De Leon Hospital Dist	0.50	
Downsville		6.75
McLennan Co	0.50	
Drane		6.75
Navarro Co	0.50	
Drasco		6.75
Runnels Co	0.50	
Dresden		6.75
Navarro Co	0.50	
Dreyer		6.75
Gonzales Co	0.50	
Driftwood		6.75
Hays Co	0.50	
Dripping Springs	1.00	7.75
Hays Co	0.50	
Driscoll (Nueces Co)	1.50	8.25
Corpus Christi MTA	0.50	
Dryden		7.25
Terrel Co	1.00	
Dubina		6.75
Fayette Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Dublin	1.50	8.25
Erath Co	0.50	
Duffau		6.75
Erath Co	0.50	
Dumas (Moore Co)	1.00	7.25
Dunbar		6.75
Rains Co	0.50	
Duncanville (Dallas Co)	2.00	8.25
Dundee		6.75
Archer Co	0.50	
Dunlay		6.75
Medina Co	0.50	
Dunn		6.75
Scurry Co	0.50	
Duplex		6.75
Fannin Co	0.50	
Durango		6.75
Falls Co	0.50	
Duster		7.25
Comanche Co	0.50	
De Leon Hospital Dist	0.50	
Eagle Lake	1.00	8.25
Colorado Co	0.50	
Rice Hospital Dist	0.50	
Eagle Pass	1.00	8.25
Maverick Co	0.50	
Maverick Co LFW and CDC Dist	0.50	
Early (Brown Co)	2.00	8.25
Earlywine		6.75
Washinton Co	0.50	
Earth (Lamb Co)	1.50	7.75
East		6.75
Bowie Co	0.50	
East Bernard		6.75
Wharton Co	0.50	
East Columbia		6.75
Brazoria Co	0.50	
East Direct		6.75
Lamar Co	0.50	
East Mountain	1.00	7.75
Gregg Co	0.50	
East Mountain	1.00	7.75
Upshur Co	0.50	
East Point		6.75
Wood Co	0.50	
East Tawakoni	1.50	8.25
Rains Co	0.50	
East Tempe		6.75
Polk Co	0.50	
Easter		6.75
Castro Co	0.50	
Eastgate		6.75
Liberty Co	0.50	
Eastland (Eastland Co)	1.50	8.25
Eastland Memorial Hospital Dist	0.50	
Easton	1.00	7.75
Gregg Co	0.50	
Easton (Rusk Co)	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Ebenezer		6.75
Camp Co	0.50	
Eckert		6.75
Gillespie Co	0.50	
Ector	1.00	7.75
Fannin Co	0.50	
Edcouch (Hildago Co)	2.00	8.25
Eden	1.50	8.25
Concho Co	0.50	
Edge		6.75
Brazos Co	0.50	
Edgecliff Village (Tarrant Co)	1.00	7.25
Edgewood (Van Zandt Co)	1.00	7.25
Edgeworth		6.75
Bell Co	0.50	
Edhube		6.75
Fannin Co	0.50	
Edinburg (Hildago Co)	2.00	8.25
Edmonson	1.00	7.75
Hale Co	0.50	
Edna	1.50	8.25
Jackson Co	0.50	
Edna Hill		6.75
Erath Co	0.50	
Edom (Van Zandt Co)	1.00	7.25
Egypt		6.75
Wharton Co	0.50	
El Campo	1.50	8.25
Wharton Co	0.50	
El Campo South		6.75
Wharton Co	0.50	
El Cenizo	1.00	7.75
Webb Co	0.50	
El Indio		7.25
Maverick Co	0.50	
Maverick Co LFW & CDC Dist	0.50	
El Largo (Harris Co)	1.00	8.25
Houston MTA	1.00	
El Paso	1.00	8.25
El Paso CTD	0.50	
El Paso Co	0.50	
El Pleasant		6.75
Austin Co	0.50	
Eldorado	1.00	8.25
Scheicher Co	0.50	
Scheicher Co Health Svcs	0.50	
Eldorado Center		6.75
Navarro Co	0.50	
Electra (Wichita Co)	1.00	7.25
Elevation		6.75
Milam Co	0.50	
Elgin	1.50	8.25
Bastrop Co	0.50	
Eliasville		6.75
Young Co	0.50	
Elk		6.75
McLennan Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Elkhart	1.00	7.75
Anderson Co	0.50	
Ella		6.75
Jim Wells Co	0.50	
Ellinger		6.75
Fayette Co	0.50	
Elm Flat		6.75
Navarro Co	0.50	
Elm Grove		6.75
Cherokee Co	0.50	
Elm Grove		6.75
Fayette Co	0.50	
Elm Grove		6.75
San Saba Co	0.50	
Elm Grove		6.75
Wharton Co	0.50	
Elm Mott		6.75
McLennan Co	0.50	
Elmendorf (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Elmwood		6.75
Anderson Co	0.50	
Eloise		6.75
Falls Co	0.50	
Elsa (Hildago Co)	2.00	8.25
Elstone		6.75
Medina Co	0.50	
Elwood		6.75
Fannin Co	0.50	
Elwood		6.75
Madison Co	0.50	
Ely		6.75
Fannin Co	0.50	
Emberson		6.75
Lamar Co	0.50	
Emblem		6.75
Hopkins Co	0.50	
Emhouse	1.00	7.75
Navarro Co	0.50	
Emilee		6.75
Tyler Co	0.50	
Emmett		6.75
Navarro Co	0.50	
Emory	1.50	8.25
Rains Co	0.50	
Encinal (La Salle Co)	1.50	7.75
Energy		6.75
Comanche Co	0.50	
Engle		6.75
Fayette Co	0.50	
English		6.75
Red River Co	0.50	
Enloe		7.25
Delta Co	0.50	
Delta Co Emergency Dist	0.50	
Ennis (Ennis Co)	1.50	7.75
Enoch		6.75
Upshur Co	0.50	
Enochs		6.75
Bailey Co	0.50	

The Texas State Sales Tax		
NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Enterprise		6.75
Cherokee Co	0.50	
Eola		6.75
Concho Co	0.50	
Era		6.75
Cooke Co	0.50	
Erath		6.75
McLennan Co	0.50	
Erwin		6.75
Grimes Co	0.50	
Estacado		6.75
Lubbock Co	0.50	
Estelline (Hall Co)	1.00	7.25
Estes		7.25
Aransas Co	0.50	
Aransas Co Health Svcs	0.50	
Estes Addition		6.75
Wise Co	0.50	
Etoile (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Eules (Tarrant Co)	1.75	8.25
Eules Crime Control Dist.	0.25	
Eulogy		6.75
Bosque Co	0.50	
Eureka	1.00	7.75
Navarro Co	0.50	
Eustace (Henderson Co)	1.00	7.25
Evant	1.00	7.75
Coryell Co	0.50	
Evant	1.00	7.75
Hamilton Co	0.50	
Evergreen		6.75
San Jacinto Co	0.50	
Everman (Travis Co)	1.00	7.25
Ewell		6.75
Upshur Co	0.50	
Eylau		6.75
Bowie Co	0.50	
Fabens		6.75
El Paso Co	0.50	
Fair Oaks Ranch (Bexar Co)		6.75
San Antonio MTA	0.50	
Fair Oaks Ranch		6.75
Comal Co	0.50	
Fair Oaks Ranch		6.75
Kendall Co	0.50	
Fairdale		6.75
Sabine Co	0.50	
Fairfield (Freestone Co)	2.00	8.25
Fairlie		6.75
Hunt Co	0.50	
Fairview		6.75
Bailey Co	0.50	
Fairview		6.75
Bosque Co	0.50	
Fairview (Collin Co)	1.00	7.25
Fairview		6.75
Hood Co	0.50	
Fairview		6.75
Wise Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Fairy		6.75
Hamilton Co	0.50	
Faker		6.75
Camp Co	0.50	
Falfurrius (Brooks Co)	1.50	7.75
Falls City	1.00	7.75
Karnes Co	0.50	
Fannett		6.75
Jefferson Co	0.50	
Farmer		6.75
Crosby Co	0.50	
Farmer's Branch (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Farmersville (Collin Co)	2.00	8.25
Farwell (Parmer Co)	1.50	7.75
Fashing		6.75
Atascosa Co	0.50	
Fate (Rockwall Co)	1.00	7.25
Faught		6.75
Lamar Co	0.50	
Faulkner		6.75
Lamar Co	0.50	
Fayetteville	1.00	7.75
Fayette Co	0.50	
Fedor		6.75
Lee Co	0.50	
Fentress		6.75
Caldwell Co	0.50	
Ferris (Dallas Co)	1.00	7.25
Ferris (Ellis Co)	1.00	7.25
Fife		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Files Valley		6.75
Hill co	0.50	
Finney		6.75
Hale Co	0.50	
Fischer		6.75
Comal Co	0.50	
Fitze (Nacogdoches Co)		7.25
(Nacogdoches Co Hospital Dist	1.00	
Flagg		6.75
Castro Co	0.50	
Flat		6.75
Coryell Co	0.50	
Flat Prairie		6.75
Washington Co.	0.50	
Flatonia	1.50	8.25
Fayette Co	0.50	
Flats		6.75
Rains Co	0.50	
Flatwood (Eastland Co)		6.75
Eastland Memorial Hospital Dist	0.50	
Flint		6.75
Smith Co	0.50	
Flint Creek		6.75
Young Co	0.50	
Flo		6.75
Leon Co	0.50	
Flora		6.75
Hopkins Co	0.50	

Source: Comptroller of Public Accounts, 1998

The Texas State Sales		
NAME	LOCAL RATE in PERCENT	TOTAL R in PERCENT
Florence (Williamson Co)	1.00	7.25
Floresville (Wilson Co)	1.50	7.75
Flower Mound (Denton Co)	1.00	7.25
Floy		6.75
Fayette Co	0.50	
Floyd		6.75
Hunt Co	0.50	
Floydada (Floyd Co)	1.00	7.25
Fluvanna		6.75
Scurry Co	0.50	
Flynn		6.75
Leon Co	0.50	
Fodice		6.75
Houston Co	0.50	
Follett (Lipscomb Co)	1.00	7.25
Fords Corner		6.75
San Augustine Co	0.50	
Fordtran		6.75
Victoria Co	0.50	
Forest		6.75
Cherokee Co	0.50	
Forest Chapel		6.75
Lamar Co	0.50	
Forest Hill		6.75
Lamar Co	0.50	
Forest Hill (Tarrant Co)	1.50	7.75
Forest Hill		6.75
Wood Co	0.50	
Forney (Kaufman Co)	2.00	8.25
Forsan (Howard Co)	1.00	7.25
Fort Belknap Park		6.75
Young Co	0.50	
Fort Davis		7.25
Jeff Davis Co	0.50	
Jeff Davis Co Health Svcs	0.50	
Fort Gates		6.75
Coryell Co	0.50	
Fort Hood		6.75
Bell Co	0.50	
Fort Spunky		6.75
Hood Co	0.50	
Fort Stockton (Pecos Co)	1.50	7.75
Fort Worth (Denton Co)	1.00	8.25
Fort Worth MTA	0.50	
Fort Worth Crime Control Dist	0.50	
Fort Worth (Tarrant Co)	1.00	8.25
Fort Worth MTA	0.50	
Fort Worth Crime Control Dist	0.50	
Foster Store		6.75
Brazos Co	0.50	
Fouke		6.75
Wood Co	0.50	
Four Corners		6.75
Brazoria Co	0.50	
Fox		6.75
Parker Co	0.50	
Francitas		6.75
Jackson Co	0.50	
Franklin (Robertson Co)	1.50	7.75
Frankston	1.50	8.25
Anderson Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Frankston Lake Anderson Co	0.50	6.75
Fred Tyler Co	0.50	6.75
Fredericksburg Gillespie Co	1.50 0.50	8.25
Freemound Cook Co	0.50	6.75
Freeport Brazoria Co	1.00 0.50	7.75
Freer (Duval Co)	1.50	7.75
Freheit Comal Co	0.50	6.75
Frelsburg Colorado Co	0.50	6.75
Frenstate Burlison Co	0.50	6.75
Freyburg Fayette Co	0.50	6.75
Friendship Village Bowie Co	0.50	6.75
Friendswood (Galveston Co)	1.50	7.75
Friendswood (Harris Co)	1.50	7.75
Frio Town Frio Co	0.50	6.75
Friona (Parmer Co)	2.00	8.25
Frisco (Collin Co)	2.00	8.25
Frisco (Denton Co)	2.00	8.25
Fritch (Hutchinson Co)	1.00	7.25
Fritch (Moore Co)	1.00	7.25
Frost Navarro Co	1.00 0.50	7.75
Frydek Austin Co	0.50	6.75
Fulbright Red River Co	0.50	6.75
Fulshear (Fort Bend Co)	1.00	7.25
Fulton Aransas Co Aransas Co Health Svcs	1.00 0.50 0.50	8.25
Gainesville Cooke Co	1.50 0.50	8.25
Galena Park (Harris Co)	1.00	7.25
Gallatin Cherokee Co	0.50	6.75
Galle Guadalupe Co	0.50	6.75
Galveston (Galveston Co)	2.00	8.25
Ganado Jackson Co	1.50 0.50	8.25
Garden Ridge Comal Co	1.00 0.50	7.75
Garden Valley Childress Co	0.50	6.75
Gardendale (Ector Co) Ector Co Hospital Dist	0.75	7.00
Garland Bowie Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RA in PERCENT
Garland (Collin Co) Dallas MTA	1.00 1.00	8.25
Garland (Dallas Co) Dallas MTA	1.00 1.00	8.25
Garland (Rockwall Co) Dallas MTA	1.00 1.00	8.25
Garner Parker Co	0.50	6.75
Garrett (Ellis Co)	1.00	7.25
Garretts Bluff Lamar Co	0.50	6.75
Garrison (Nacogdoches Co) Nacogdoches Co Hospital Dist	1.00 1.00	8.25
Garwood Colorado Co Rice Hospital Dist	0.50 0.50	7.25
Gatesville Coryell Co	1.50 0.50	8.25
Gatewood (Harris co) Houston MTA	1.00	7.25
Gause Milam Co	0.50	6.75
Gay Hill Washington Co	0.50	6.75
Geneva Sabine Co	0.50	6.75
George Madison Co	0.50	6.75
George West (Live Oak Co)	1.50	7.75
Georgetown (Williamson Co)	1.00	7.25
Georgia Lamar Co	0.50	6.75
Gerald McLennan Co	0.50	6.75
Geronimo Guadalupe Co	0.50	6.75
Gethsemane Marion Co	0.50	6.75
Gholson McLennan Co	1.50 0.50	8.25
Gibtown Jack Co	0.50	6.75
Giddings Lee Co	1.50 0.50	8.25
Gilbert Angelina Co	0.50	6.75
Gillett Karnes Co	0.50	6.75
Gilmer Upshur Co	1.50 0.50	8.25
Ginger Rains Co	0.50	6.75
Givens Lamar Co	0.50	6.75
Gladewater Gregg Co	1.50 0.50	8.25
Gladewater Upshur Co	1.50 0.50	8.25

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Glaze City Gonzales Co	0.50	6.75
Glen Flora Wharton Co	0.50	6.75
Glen Rose (Somerville Co)	1.50	7.75
Glenn Heights (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Glenn Heights (Ellis Co)	1.00	8.25
Dallas MTA	1.00	
Glenrio Deaf Smith Co	0.50	6.75
Glenwood Upshur Co	0.50	6.75
Glidden Colorado Co	0.50	6.75
Globe Lamar Co	0.50	6.75
Glory Lamar Co	0.50	6.75
Gober Fannin Co	0.50	6.75
Godley (Johnson Co)	1.00	7.25
Gold Gillespie Co	0.50	6.75
Gold Finch Frio Co	0.50	6.75
Golden Wood Co	1.00 0.75	8.00
Goldsmith (Ector Co)	1.00	8.00
Ector Co Hospital Dist	0.75	
Goldthwaite (Mills Co)	2.00	8.25
Goliad (Goliad Co)	2.00	8.25
Golinda Falls Co	1.50 0.50	8.25
Golinda McLennan Co	1.50 0.50	8.25
Gomez Terry Co	0.50	6.75
Gonzales Gonzales Co	1.50 0.50	8.25
Goodland Bailey Co	0.50	6.75
Goodlett Hardeman Co	0.50	6.75
Goodlow Navarro Co	1.00 0.50	7.75
Goodnight Navarro Co	0.50	6.75
Goodrich Polk Co	1.00 0.50	7.75
Goodville Falls Co	0.50	6.75
Goodwin Comal Co	0.50	6.75
Gordon Palo Pinto Co	1.50 0.50	8.25
Goree (Knox Co)	1.00	7.25
Gorman (Eastland Co)	1.00	7.25

Source: Comptroller of Public Accounts, 1998

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Graball Washinton Co	0.50	6.75
Graceton Upshur Co	0.50	6.75
Graford Palo Pinto Co	1.50 0.50	8.25
Graham Young Co	1.50 0.50	8.25
Granbury Hood Co	1.50 0.50	8.25
Grand Prairie (Dallas Co)	1.50	7.75
Grand Prairie (Ellis Co)	1.50	7.75
Grand Prairie (Tarrant Co)	1.50	7.75
Grand Saline (Van Zandt Co)	2.00	8.25
Grandfalls (Ward Co)	2.00	8.25
Grandview Dawson Co	0.50	6.75
Grandview (Johnson Co)	1.00	7.25
Granger (Williamson Co)	1.00	7.25
Granite Shoals (Burnet Co)	1.00	7.25
Granjeno (Hildago Co)	1.00	7.25
Grapeland Houston Co	1.00 0.50	7.75
Grapetown Gillespie Co	0.50	6.75
Grapevine (Dallas Co)	1.00	7.25
Grapevine (Denton Co)	1.00	7.25
Grapevine (Tarrant Co)	1.00	7.25
Gray Marion co	0.50	6.75
Gray Chapel Anderson Co	0.50	6.75
Grays Prairie (Kaufman Co)	1.00	7.25
Green Lake Calhoun Co	0.50	6.75
Greenview Hopkins Co	0.50	6.75
Greenville Hunt Co	1.50 0.50	8.25
Greenville Washinton Co	0.50	6.75
Greenwood Gonzales Co	0.50	6.75
Greenwood Hopkins Co	0.50	6.75
Greenwood Midland Co	0.50	6.75
Greenwood Parker Co	0.50	6.75
Greenwood Red River Co	0.50	6.75
Greenwood Wise Co	0.50	6.75
Gregory (San Patricio Co)	1.00	7.75
Corpus Christi MTA	0.50	
Gresham Smith Co	0.50	6.75
Grey Forest (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Grice		6.75
Upshur Co	0.50	
Griffin		6.75
Cherokee Co	0.50	
Griffing Park		6.75
Jefferson Co	0.50	
Grit		6.75
Rains Co	0.50	
Groesbeck (Limestone Co)	1.50	7.75
Groom (Carson Co)	2.00	8.25
Groves	1.50	8.25
Jefferson Co	0.50	
Groveton (Trinity Co)	1.00	7.25
Grulla (Starr Co)	1.00	7.25
Gruver (Hansford Co)	2.00	8.25
Guadalupe		6.75
Victoria Co	0.50	
Guerra (Jim Hogg Co)		6.75
Jim Hogg Co Health Svcs	0.50	
Gun Barrel City (Henderson Co)	2.00	8.25
Gunter (Grayson Co)	2.00	8.25
Gustine	1.00	7.75
Comanche Co	0.50	
Guys Store		6.75
Leon Co	0.50	
Hackberry (Denton Co)	1.00	7.25
Hagansport		6.75
Franklin Co	0.50	
Haid		6.75
Wharton Co	0.50	
Hail		6.75
Fannin Co	0.50	
Hainesville		6.75
Wood Co	0.50	
Hale Center	1.50	8.25
Hale Co	0.50	
Halesboro		6.75
Red River Co	0.50	
Halfway		6.75
Hale Co	0.50	
Hall		6.75
San Saba Co	0.50	
Hallettsville (Lavaca Co)	2.00	8.25
Hallsburg	1.00	7.75
McLennan Co	0.50	
Hallsville (Harrison Co)	1.00	7.25
Halsted		6.75
Fayette Co	0.50	
Haltom City (Tarrant Co)	1.25	7.75
Haltom City Crime Control Dist	0.25	
Hamilton	1.50	8.25
Hamilton Co	0.50	
Hamlin (Fisher Co)	2.00	8.25
Hamlin (Jones Co)	2.00	8.25
Hamon		6.75
Gonzales Co	0.50	
Hamshire		6.75
Jefferson Co	0.50	
Hancock		6.75
Dawson Co	0.50	

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Handy		6.75
Milam Co	0.50	
Hannibal		6.75
Erath Co	0.50	
Hanover		6.75
Milam Co	0.50	
Happy (Randall Co)	1.00	7.25
Happy	1.00	7.75
Swisher Co	0.50	
Happy Union		6.75
Hale Co	0.50	
Harbin		6.75
Erath Co	0.50	
Hardin		6.75
Liberty Co	0.50	
Hardy's Chapel		6.75
Navarro Co	0.50	
Harker Heights	1.50	8.25
Bell Co	0.50	
Harkeyville		6.75
San Saba Co	0.50	
Harlingen (Cameron Co)	2.00	8.25
Harmon		6.75
Lamar Co	0.50	
Harmony		6.75
Anderson Co	0.50	
Harmony		6.75
Parker Co	0.50	
Harper		6.75
Gillespie Co	0.50	
Harriett		6.75
Tom Green Co	0.50	
Harrison		6.75
McLennan Co	0.50	
Hart	1.00	7.75
Castro Co	0.50	
Hartzo		6.75
Marion co	0.50	
Harvard		6.75
Camp Co	0.50	
Harvey		6.75
Brazos Co	0.50	
Harwood		6.75
Gonzales Co	0.50	
Haskell (Haskell Co)	2.00	8.25
Haslet (Tarrant Co)	1.50	7.75
Hasse		6.75
Comanche Co	0.50	
Hastings		6.75
Brazoria Co	0.50	
Hatchel		6.75
Runnels Co	0.50	
Hatcherville		6.75
Hopkins Co	0.50	
Hawkins	1.00	7.75
Wood Co	0.50	
Hawley (Jones Co)	2.00	8.25
Hawthorne		6.75
Walker Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Hays	1.00	7.75
Hays Co	0.50	
Hearne (Robertson Co)	2.00	8.25
Heath (Rockwall Co)	1.00	7.25
Hebronville (Jim Hogg Co)		6.75
Jim Hogg Co Health Svcs	0.50	
Heckville		6.75
Lubbock Co	0.50	
Hedley (Donley Co)	1.00	7.25
Hedwig Village (Harris Co)	1.00	8.25
Houston MTA	1.00	
Heidenheimer		6.75
Bell Co	0.50	
Helena		6.75
Karnes Co	0.50	
Helotes (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Hemphill	1.50	8.25
Sabine Co	0.50	
Hempstead (Waller Co)	2.00	8.25
Henderson (Rusk Co)	2.00	8.25
Henderson Chapel		6.75
Concho Co	0.50	
Henly		6.75
Hays Co	0.50	
Henning (Nacogdoches Co Hospital Dist)		7.25
Nacogdoches Co Hospital Dist	1.00	
Henrietta (Clay Co)	1.50	7.75
Henry's Chapel		6.75
Cherokee Co	0.50	
Hereford	1.50	8.25
Deaf Smith Co	0.50	
Hermleigh		6.75
Scurry Co	0.50	
Hester		6.75
Navarro Co	0.50	
Hewitt	1.50	8.25
McLennan Co	0.50	
Hickory Creek (Denton Co)	1.00	7.25
Hickory Creek		6.75
Hunt Co	0.50	
Hickston		6.75
Gonzales Co	0.50	
Hico	1.50	8.25
Hamilton Co	0.50	
Hildago (Hildago Co)	2.00	8.25
Higgins (Lipscomb Co)	1.00	7.25
High		6.75
Lamar Co	0.50	
High Hill		6.75
Fayette Co	0.50	
Highbanks		6.75
Falls Co	0.50	
Highland		6.75
Erath Co	0.50	
Highland Acres		6.75
Hunt Co	0.50	
Highland Park (Dallas Co)	1.00	8.25
Dallas MTA	1.00	

NAME	LOCAL RATE in PERCENT	TOTAL RA in PERCENT
Highland Village (Denton Co)	1.00	7.25
Hill City		6.75
Hood Co	0.50	
Hill County Village (Bexar Co)	1.50	7.75
Hillcrest		6.75
Brazoria Co	0.50	
Hillcrest		6.75
Colorado Co	0.50	
Hillebrandt		6.75
Jefferson Co	0.50	
Hillister		6.75
Tyler Co	0.50	
Hillje		6.75
Wharton Co	0.50	
Hills		6.75
Lee Co	0.50	
Hillsboro	1.50	8.25
Hill Co	0.50	
Hilltop Lakes		6.75
Leon Co	0.50	
Hillshire Village (Harris Co)	1.00	8.25
Houston MTA	1.00	
Hinckley		6.75
Lamar Co	0.50	
Hindes		6.75
Atascosa Co	0.50	
Hinkles Ferry		6.75
Brazoria Co	0.50	
Hitchcock (Galveston Co)	2.00	8.25
Hix		6.75
Burleson Co	0.50	
Hoard		6.75
Wood Co	0.50	
Hobbs		6.75
Bell Co	0.50	
Hobson		6.75
Karnes Co	0.50	
Hockley (Harris Co)		7.25
Houston MTA	1.00	
Hockley Mine (Harris Co)		7.25
Houston MTA	1.00	
Hodgson		6.75
Bowie Co	0.50	
Hoen		6.75
McLennan Co	0.50	
Hogg		6.75
Burleson Co	0.50	
Holcombs Store		6.75
Cherokee Co	0.50	
Holiday Lakes	1.00	7.75
Brazoria Co	0.50	
Holland	1.00	7.75
Bell Co	0.50	
Holliday	1.00	7.75
Archer Co	0.50	
Hollis		6.75
Madison Co	0.50	
Holly		6.75
Houston Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Holly Grove Polk Co	0.50	6.75
Hollywood Par (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Holman Fayette Co	0.50	6.75
Holt San Saba Co	0.50	6.75
Homer Angelina Co	0.50	6.75
Hondo Medina Co	1.00	7.75
Honey Grove Fannin Co	0.50	7.75
Hood Cooke Co	0.50	6.75
Hooks Bowie Co	1.50	8.25
Hopewell Franklin Co	0.50	6.75
Hopewell Houston Co	0.50	6.75
Horizon City El Paso Co	1.50	8.25
Hostyn Fayette Co	0.50	6.75
Houston (Fort Bend Co)	1.00	8.25
Houston MTA	1.00	
Houston (Harris Co)	1.00	8.25
Houston MTA	1.00	
Houston (Montgomery Co)	1.00	8.25
Houston MTA	1.00	
Howardwick (Donely Co)	1.00	7.25
Howe (Grayson)	2.00	8.25
Howellville (Harris Co)		7.25
Houston MTA	1.00	
Howland Lamar Co	0.50	6.75
Hoyte Milam Co	0.50	6.75
Hubbard Hill Co	1.00	7.75
Huckabay Erath Co	0.50	6.75
Hudson Angelina Co	1.00	7.75
Hudson Oaks Parker Co	1.50	8.25
Hufsmith (Harris Co)		7.25
Houston MTA	1.00	
Hughes Springs (Cass Co)	1.00	7.25
Hughes Springs Morris Co	1.00	7.75
Hull Liberty Co	0.50	6.75
Humble (Harris Co)	1.00	8.25
Houston MTA	1.00	
Humble Heights (Harris Co)		7.25
Houston MTA	1.00	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Hungerford Wharton Co	0.50	6.75
Hunt Kerr Co	0.50	6.75
Hunter Comal Co	0.50	6.75
Hunter's Creek Village (Harris Co)	1.00	8.25
Houston MTA	1.00	
Huntington Angelina Co	1.00	7.75
Huntsville Walker Co	1.50	8.25
Hurlwood Lubbock Co	0.50	6.75
Hurst (Tarrant Co)	1.50	8.25
Hurst Crime Control Dist	0.50	
Hurst Springs Coryell Co	0.50	6.75
Hutchins (Dallas Co)	2.00	8.25
Hutto (Williamson Co)	2.00	8.25
Hye Blanco Co	0.50	6.75
Iago Wharton Co	0.50	6.75
Idalou Lubbock Co	1.00	7.75
Impact (Taylor Co)	0.50	7.25
Inadale Scurry Co	1.00	6.75
Independence Washington Co	0.50	6.75
Indian Gap Hamilton Co	0.50	6.75
Indian Rock Upshur Co	0.50	6.75
Indianola Calhoun Co	0.50	6.75
Industry Austin Co	1.00	7.75
Inez Victoria Co	0.50	6.75
Ingleside (San Patricio Co)	1.50	7.75
Ingleside On The Bay (San Patricio Co)	1.00	7.25
Ingram Kerr Co	1.50	8.25
Iola Grimes Co	0.50	6.75
Iowa Colony Brazoria Co	1.00	7.75
Iowa Park (Wichita Co)	0.50	7.25
Ira Scurry Co	1.00	6.75
Iraan (Pecos Co)	0.50	7.25
Iredell Bosque Co	1.00	7.75
Ireland Coryell Co	0.50	6.75
Irene Hill co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Ironton		6.75
Cherokee Co	0.50	
Irving (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Isla		6.75
Sabine Co	0.50	
Island		6.75
Madison Co	0.50	
Italy (Ellis Co)	1.50	7.75
Itasca	1.50	8.25
Hill co	0.50	
Ivanhoe		6.75
Fannin Co	0.50	
Iverson		6.75
Hill co	0.50	
Izoro		6.75
Lampassas Co	0.50	
Jacinto City (Harris Co)	1.00	7.25
Jacksboro	1.50	8.25
Jack Co	0.50	
Jacksonville	1.50	8.25
Cherokee Co	0.50	
Jacobia		6.75
Hunt Co	0.50	
Jamaica Beach (Galveston Co)	1.00	7.25
James		6.75
Houston Co	0.50	
James		6.75
Upshur Co	0.50	
Jardin		6.75
Hunt Co	0.50	
Jarvis College		6.75
Wood Co	0.50	
Jasper (Jasper Co)	2.00	8.25
Jayton (Kent Co)	1.00	7.25
Jean		6.75
Young Co	0.50	
Jeddo		6.75
Bastrop Co	0.50	
Jefferson	1.50	8.25
Marion co	0.50	
Jenkins		6.75
Morris Co	0.50	
Jennings		6.75
Lamar Co	0.50	
Jermyn		6.75
Jack Co	0.50	
Jerrys Quarters		6.75
Washinton Co	0.50	
Jersey Village (Harris Co)	1.50	7.75
Jester		6.75
Navarro Co	0.50	
Jewett	1.00	7.75
Leon Co	0.50	
Joaquin (Shelby Co)	1.00	7.25
Johnson		6.75
Terry Co	0.50	
Johnson City	1.50	8.25
Blanco Co	0.50	

NAME	in PERCENT	in PERCENT
Johnsville		6.75
Erath Co	0.50	
Johntown		6.75
Red River Co	0.50	
Joliet		6.75
Caldwell Co	0.50	
Jolly (Clay Co)	1.00	7.25
Jones Creek	1.00	7.75
Brazoria Co	0.50	
Jones Creek		6.75
Wharton Co	0.50	
Jones Prairie		6.75
Milam Co	0.50	
Jonesboro		6.75
Coryell Co	0.50	
Jonesboro		6.75
Hamilton Co	0.50	
Jonestown (Travis Co)	1.00	8.25
Austin MTA	1.00	
Joplin		6.75
Jack Co	0.50	
Josephine (Collin Co)	1.00	7.25
Joshua (Johnson Co)	1.00	7.25
Jourdanton	1.50	8.25
Atascosa Co	0.50	
Jozye		6.75
Madison Co	0.50	
Judd		6.75
Palo Pinto Co	0.50	
Judson		6.75
Gregg Co	0.50	
Junction (Kimble Co)	1.50	8.25
Kimble Co Emergency Svcs Dist	0.50	
Juno		6.75
Val Verde Co	0.50	
Justin (Denton Co)	1.00	7.25
Kaffir		6.75
Swisher Co	0.50	
Kalgary		6.75
Crosby Co	0.50	
Kamey		6.75
Calhoun Co	0.50	
Kanawha		6.75
Calhoun Co	0.50	
Karnes City	1.50	8.25
Karnes Co	0.50	
Katy (Fort Bend Co)	1.00	8.25
Houston MTA	1.00	
Katy (Harris Co)	1.00	8.25
Houston MTA	1.00	
Katy (Waller Co)	1.00	8.25
Houston MTA	1.00	
Kaufman (Kaufman Co)	2.00	8.25
Keechi		6.75
Leon Co	0.50	
Keene (Johnson Co)	1.00	7.25
Keeter		6.75
Wise Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Keith		6.75
Grimes Co	0.50	
Keller (Tarrant Co)	1.50	7.75
Kellyville		6.75
Marion Co	0.50	
Kelsay (Jim Hogg Co)		6.75
Jim Hogg Co Health Svcs	0.50	
Kelsey		6.75
Upshur Co	0.50	
Kemah (Galveston Co)	2.00	8.25
Kemp (Kaufman Co)	1.50	7.75
Kempner		6.75
Lampassas Co	0.50	
Kendalia		6.75
Kendall Co	0.50	
Kendleton (Fort Bend Co)	1.00	7.25
Kenedy	1.50	8.25
Karnes Co	0.50	
Kenefick	1.50	8.25
Liberty Co	0.50	
Kennard	1.00	7.75
Houston Co	0.50	
Kennedale (Tarrant Co)	2.00	8.25
Kenney		6.75
Austin Co	0.50	
Kenwood Place (Harris Co)		7.25
Houston MTA	1.00	
Kerens	1.00	7.75
Navarro Co	0.50	
Kermit	1.00	8.25
Winkler Co	0.50	
Winkler Co Health Svcs	0.50	
Kerrville	1.50	8.25
Kerr Co	0.50	
Key		6.75
Dawson Co	0.50	
Kickapoo		6.75
Anderson Co	0.50	
Kilgore	1.50	8.25
Gregg Co	0.50	
Kilgore (Rusk Co)	1.50	7.75
Killeen	1.50	8.25
Bell Co	0.50	
Kimball		6.75
Bosque Co	0.50	
King City		6.75
Liberty Co	0.50	
Kingsbury		6.75
Guadalupe Co	0.50	
Kingston		6.75
Hunt Co	0.50	
Kingsville	1.50	8.25
Kleberg Co	0.50	
Kingtown (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Kiomatia		6.75
Red River Co	0.50	
Kirby (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Kirbyville (Jasper Co)	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Kirkland		6.75
Childress Co	0.50	
Kirtley		6.75
Fayette Co	0.50	
Kitalou		6.75
Lubbock Co	0.50	
Kittrell		6.75
Anderson Co	0.50	
Klein (Harris Co)		7.25
Houston MTA	1.00	
Klondike		6.75
Dawson Co	0.50	
Klondike		7.25
Delta Co	0.50	
Delta Co Emergency Dist.	0.50	
Klump		6.75
Washington Co	0.50	
Knapp		6.75
Scurry Co	0.50	
Knickerbocker		6.75
Tom Green Co	0.50	
Knippa		7.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Knollwood (Grayson Co)	1.00	7.25
Knox City (Knox Co)	2.00	8.25
Kohrville (Harris Co)		7.25
Houston MTA	1.00	
Kopperl		6.75
Bosque Co	0.50	
Kosse (Limestone Co)	1.00	7.25
Kountze (Hardin Co)	2.00	8.25
Kovar		6.75
Bastrop Co	0.50	
Kress	1.00	7.75
Swisher Co	0.50	
Krugerville (Denton Co)	1.00	7.25
Krum (Denton Co)	1.00	7.25
Kurten		6.75
Brazos	0.50	
Kyle	1.50	8.25
Hays Co	0.50	
Kyote		6.75
Atascosa Co	0.50	
La Belle		6.75
Jefferson Co	0.50	
La Coste	1.50	8.25
Medina Co	0.50	
La Cour		6.75
Liberty Co	0.50	
La Fayette		6.75
Upshur Co	0.50	
La Feria (Cameron Co)	2.00	8.25
La Grange	1.50	8.25
Fayette Co	0.50	
La Isla		6.75
El Paso Co	0.50	
La Joya (Hildago Co)	2.00	8.25
La Junta		6.75
Parker Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
La Marque (Galveston Co)	2.00	8.25
La Porte (Harris Co)	1.00	7.25
La Salle		6.75
Jackson Co	0.50	
La Tuna		6.75
El Paso Co	0.50	
La Vernia (Wilson Co)	1.00	7.25
La Villa (Hildago Co)	1.00	7.25
La Ward	1.00	7.75
Jackson Co	0.50	
Laceola		6.75
Madison Co	0.50	
Lacy Lakeview	1.50	8.25
McLennan Co	0.50	
Ladonia	1.00	7.75
Fannin Co	0.50	
Lago Vista (Travis Co)	1.00	8.25
Austin MTA	1.00	
Laguna Park		6.75
Bosque Co	0.50	
Laguna Vista (Cameron Co)	1.00	7.25
Lajitas		6.75
Brewster Co	0.50	
Lake Alaska		6.75
Brazoria Co	0.50	
Lake Bridgeport	1.50	8.25
Wise Co	0.50	
Lake Creek		7.25
Delta Co	0.50	
Delta Co Emergency Dist	0.50	
Lake Cypress (Harris Co)		7.25
Houston MTA	1.00	
Lake Dallas (Denton Co)	1.00	7.25
Lake Jackson	1.50	8.25
Brazoria Co	0.50	
Lake Kiowa		6.75
Cooke Co	0.50	
Lake Placid		6.75
Guadalupe Co	0.50	
Lake Thomas		6.75
Scurry Co	0.50	
Lake Worth (Tarrant Co)	1.50	8.25
Fort Worth MTA	0.50	
Lakehills		6.75
Bandera Co	0.50	
Lakeport	1.00	7.75
Gregg Co	0.50	
Lakeside		7.25
Colorado Co	0.50	
Rice Hospital Dist	0.50	
Lakeside (Tarrant Co)	1.00	7.25
Lakeside City	1.00	7.75
Archer Co	0.50	
Lakeside Village		6.75
Bosque Co	0.50	
Lakeview (Hall Co)	1.00	7.25
Lakeview		6.75
Swisher Co	0.50	

Source: Comptroller of Public Accounts, 1998

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Lakeway (Travis Co)	1.00	7.25
Lakewood Harbor		6.75
Bosque Co	0.50	
Lamar		7.25
Aransas Co	0.50	
Aransas Co Health Svcs	0.50	
Lamasco		6.75
Fannin Co	0.50	
Lamesa	1.50	8.25
Dawson Co	0.50	
Lamkin		6.75
Comanche Co	0.50	
Lampasas	1.50	8.25
Lampasas Co	0.50	
Lancaster (Dallas Co)	2.00	8.25
Lane		6.75
Hunt Co	0.50	
Lane City		6.75
Wharton Co	0.50	
Langtry		6.75
Val Verde Co	0.50	
Lanham		6.75
Hamilton Co	0.50	
Lannius		6.75
Fannin Co	0.50	
Laredo	1.00	8.00
Laredo CTD	0.25	
Webb Co	0.50	
Lassater		6.75
Marion co	0.50	
Latch		6.75
Upshur Co	0.50	
Latexo	1.00	7.75
Houston Co	0.50	
Latium		6.75
Washinton Co	0.50	
Law		6.75
Brazoria Co	0.50	
Lawn (Taylor Co)	1.00	7.25
Lazare		6.75
Hardeman Co	0.50	
League City (Galveston Co)	1.75	8.00
Leakey	1.00	7.75
Real Co	0.50	
Leander (Williamson Co)	1.00	8.25
Austin MTA	1.00	
Leary		6.75
Bowie Co	0.50	
Ledbetter		6.75
Fayette Co	0.50	
Leedale		6.75
Bell Co	0.50	
Lessburg		6.75
Camp Co	0.50	
Leesville		6.75
Gonzales Co	0.50	
Lefors (Gray Co)	1.00	7.25
Leggett		6.75
Polk Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Leming Atascosa Co	0.50	6.75
Lena Fayette Co	0.50	6.75
Leo Cooke Co	0.50	6.75
Leo Lee Co	0.50	6.75
Leon Junction Coryell Co	0.50	6.75
Leon Springs (Bexar Co) San Antonio MTA	0.50	6.75
Leon Valley (Bexar Co) San Antonio MTA	1.00 0.50	7.75
Leona Leon Co	1.00 0.50	7.75
Leonard Fannin Co	1.50 0.50	8.25
Leroy McLennan Co	1.00 0.50	7.75
Levelland (Hockley Co)	1.50	7.75
Levi McLennan Co	0.50	6.75
Levita Coryell Co	0.50	6.75
Lewisville (Denton Co)	1.00	7.25
Lexington Lee Co	1.00 0.50	7.75
Libby (Nacogdoches Co) Nacogdoches Co Hospital Dist	1.00	7.25
Liberty Liberty Co	1.50 0.50	8.25
Liberty Lubbock Co	0.50	6.75
Liberty City Gregg Co	0.50	6.75
Liberty Hill Hill Co	0.50	6.75
Liberty Hill Milam Co	0.50	6.75
Lilac Milam Co	0.50	6.75
Lilbert (Nacogdoches Co) Nacogdoches Co Hospital Dist	1.00	7.25
Lily Island Pold	0.50	6.75
Lincoln Lee Co	0.50	6.75
Lincoln Park (Denton Co)	1.00	7.25
Lindale Smith Co	1.50 0.50	8.25
Linden (Cass Co)	1.50	7.75
Lindsay Cooke Co	1.00 0.50	7.75
Lingleville Erath Co	0.50	6.75
Linwood Cherokee Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Lipan Hood Co	1.00 0.50	7.75
Lissie Wharton Co	0.50	6.75
Little Cypress Orange Co	0.50	6.75
Little Elm (Denton Co)	1.50	7.75
Little Hope Wood Co	0.50	6.75
Little New York Gonzales Co	0.50	6.75
Little River Bell Co	0.50	6.75
Little River Academy Bell Co	1.00 0.50	7.75
Littlefield (Lamb Co)	1.50	7.75
Live Oak (Bexar Co)	2.00	8.25
Liveoak Palo Pinto Co	0.50	6.75
Liverpool Brazoria Co	1.00 0.50	7.75
Livingston Polk Co	1.50 0.50	8.25
Llano (Llano Co)	2.00	8.25
Lochridge Brazoria Co	0.50	6.75
Locker San Saba Co	0.50	6.75
Lockhart Caldwell Co	1.50 0.50	8.25
Lockney (Floyd Co)	1.00	7.25
Loco Childress Co	0.50	6.75
Lodi Marion Co	0.50	6.75
Lodwick Marion Co	0.50	6.75
Loebau Lee Co	0.50	6.75
Log Cabin (Henderson Co)	1.00	7.25
Lohn McCulloch Co McCulloch Co Hospital Dist	0.50 0.25	7.00
Lois Cooke Co	0.50	6.75
Lolita Jackson Co	0.50	6.75
Loma Brazos Co	0.50	6.75
Loma Alta Val Verde Co	0.50	6.75
Lometa Lampasas Co	1.50 0.50	8.25
London (Kimble Co) Kimble Co Emergency Svcs Dist	0.50	6.75
Lone Camp Palo Pinto Co	0.50	6.75
Lone Mountain Upshur Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Lone Oak (Bexar Co)		6.75
San Antonio MTA	0.50	
Lone Oak	1.00	7.75
Hunt Co	0.50	
Lone Pine		6.75
Anderson Co	0.50	
Lone Star	1.00	7.75
Morris Co	0.50	
Long Lake		6.75
Anderson Co	0.50	
Long Mott		6.75
Calhoun Co	0.50	
Long Point		6.75
Washinton Co	0.50	
Longview	1.50	8.25
Gregg Co	0.50	
Longview (Harrison Co)	1.50	7.75
Looneyville (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Loraine	1.00	7.75
Mitchell Co	0.50	
Lorena	1.50	8.25
McLennan Co	0.50	
Lorenzo	1.00	7.75
Crosby Co	0.50	
Los Fresnos (Cameron Co)	2.00	8.25
Los Indios (Cameron Co)	1.00	7.25
Los Ybanez	1.00	7.75
Dawson Co	0.50	
Losoya (Bexar Co)		6.75
San Antonio MTA	0.50	
Lott	1.00	7.75
Falls Co	0.50	
Louise		6.75
Wharton Co	0.50	
Lovelace		6.75
Hill Co	0.50	
Lovelady	1.00	7.75
Houston Co	0.50	
Lovell Lake		6.75
Jefferson Co	0.50	
Loving		6.75
Young Co	0.50	
Lowake		6.75
Concho Co	0.50	
Lowry Crossing (Collin Co)	1.00	7.25
Loyola Beach		6.75
Kleberg Co	0.50	
Lubbock	1.125	7.875
Lubbock Co	0.50	
Lucas (Collin Co)	1.00	7.25
Luckenbach		6.75
Gillespie Co	0.50	
Lucky Ridge		6.75
Wise Co	0.50	
Lueders (Jones Co)	1.00	7.25
Lufkin	1.50	8.25
Angelina Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Luling	1.50	8.25
Caldwell Co	0.50	
Lumberton (Hardin Co)	2.00	8.25
Lydia		6.75
Red River Co	0.50	
Lyford (Willacy Co)	1.00	7.25
Lyons		6.75
Burleson Co	0.50	
Lytle	1.50	8.25
Atascosa Co	0.50	
Lytle (Bexar Co)	1.50	7.75
Lytle	1.50	8.25
Medina Co	0.50	
Lytton Springs		6.75
Caldwell Co	0.50	
Mabank (Henderson Co)	2.00	8.25
Mabank (Kaufman Co)	2.00	8.25
Mabelle (Baylor Co)		7.25
Baylor Co Hospital Dist	1.00	
Mabry		6.75
Red River Co	0.50	
Macdona (Bexar Co)		6.75
San Antonio MTA	0.50	
Macedonia		6.75
Bowie Co	0.50	
Macedonia		6.75
Liberty Co	0.50	
Mackay		6.75
Wharton Co	0.50	
Macon		6.75
Franklin Co	0.50	
Macune		6.75
San Augustine Co	0.50	
Macy		6.75
Brazos Co	0.50	
Madisonville	1.50	8.25
Madison Co	0.50	
Magasco		6.75
Sabine Co	0.50	
Magnet		6.75
Wharton Co	0.50	
Magnolia (Montgomery Co)	2.00	8.25
Magnolia		6.75
San Jacinto Co	0.50	
Magnolia Beach		6.75
Calhoun Co	0.50	
Mahl (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Mahoney		6.75
Hopkins Co	0.50	
Majors		6.75
Franklin Co	0.50	
Malakoff (Henderson Co)	1.50	7.75
Malone	1.00	7.75
Hill Co	0.50	
Malta		6.75
Bowie Co	0.50	
Malvern		6.75
Leon Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Mambrino Hood Co	0.50	6.75
Manchester Red River Co	0.50	6.75
Mangum (Eastland Co) Eastland Memorial Hospital Dist	0.50	6.75
Manheim Lee Co	0.50	6.75
Mankins Archer Co	0.50	6.75
Manor (Travis Co) Austin MTA	1.00 1.00	8.25
Mansfield (Ellis Co)	2.00	8.25
Mansfield (Johnson Co)	2.00	8.25
Mansfield (Tarrant Co)	2.00	8.25
Manvel Brazoria Co	1.00 0.50	7.75
Maple Bailey Co	0.50	6.75
Mapleton Hosuton MTA	0.50	6.75
Marathon Brewster Co	0.50	6.75
Marble Falls (Burnet Co)	2.00	8.25
Marfa (Presidio Co)	1.00	7.25
Marie Runnels Co	0.50	6.75
Marion Guadalupe Co	1.50 0.50	8.25
Marjorie Milam Co	0.50	6.75
Markley Young Co	0.50	6.75
Marlin Falls Co	1.50 0.50	8.25
Marquez Leon Co	1.00 0.50	7.75
Marshall (Harrison Co)	2.00	8.25
Marshall Creek (Denton Co)	1.00	7.25
Marshall Ford (Travis Co) Austin MTA	1.00	7.25
Marston Pold	0.50	6.75
Mart McLennan Co	1.00 0.50	7.75
Martin Springs Hopkins Co	0.50	6.75
Martindale Caldwell Co	1.00 0.50	7.75
Martinsville (Nacogdoches Co) Nacogdoches Co Hospital Dist	1.00	7.25
Marvin Lamar Co	0.50	6.75
Marysville Cooke Co	0.50	6.75
Mason (Mason Co)	1.00	7.25
Massey Lake Anderson Co	0.50	6.75
Matador (Motley Co)	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL in PERCENT
Mathis (San Patricio Co)	2.00	8.25
Matinburg Camp Co	0.50	6.75
Matthews Colorado Co Rice Hospital Dist	0.50 0.50	7.75
Maud Bowie Co	1.50 0.50	8.25
Mauriceville Orange Co	0.50	6.75
Maurin Gonzales Co	0.50	6.75
Maverick Runnels Co	0.50	6.75
Maxdale Bell Co	0.50	6.75
Maxey Lamar Co	0.50	6.75
Maxwell Caldwell Co	0.50	6.75
Maydelle Cherokee Co	0.50	6.75
Mayfield Hill Co	0.50	6.75
Maynard San Jacinto Co	0.50	6.75
Maypearl (Ellis Co)	1.00	7.25
Maysfield Milam Co	0.50	6.75
McCoy Atascosa Co	0.50	6.75
McDade Bastrop Co	0.50	6.75
McGregor McLennan Co	1.50 0.50	8.25
McAdoo Dickens Co	0.50	6.75
McAllen (Hildago Co)	2.00	8.25
McBeth Brazoria Co	0.50	6.75
McCamey (Upton Co)	1.00	7.25
McClanahan Falls Co	0.50	6.75
McElroy Sabine Co	0.50	6.75
McFaddin Victoria Co	0.50	6.75
McKinney (Collin Co)	2.00	8.25
McLean (Gray Co)	1.50	7.75
McLendon Chisholm (Rockwall Co)	1.00	7.25
McMahan Caldwell Co	0.50	6.75
McMillin San Saba Co	0.50	6.75
McNeil Caldwell Co	0.50	6.75
McNeil (Travis Co) Austin MTA	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
McQueeney Guadalupe Co	0.50	6.75
Meador Grove Bell Co	0.50	6.75
Meadow Terry Co	1.00	7.75
Meadows (Fort Bend)	0.50	8.25
Mecca Madison Co	2.00	6.75
Medicine Mound Hardeman Co	0.50	6.75
Medill Lamar Co	0.50	6.75
Medina Bandera Co	0.50	6.75
Meeker Jefferson Co	0.50	6.75
Meeks Bell Co	0.50	6.75
Megargel Archer Co	1.00	7.75
Melissa (Collin Co)	0.50	8.25
Melrose (Nacogdoches Co) Nacogdoches Co Hospital Dist	2.00	7.25
Melton Hunt Co	1.00	6.75
Melvin McCulloch Co McCulloch Co Hospital Dist	0.50 0.25	8.00
Memphis (Hall Co)	0.25	8.25
Menard (Menard Co)	2.00	7.75
Mendoza Caldwell Co	1.50	6.75
Menlow Hill Co	0.50	6.75
Mentz Colorado Co	0.50	6.75
Mercedes (Hildago Co)	0.50	8.25
Mercer's Gap Comanche Co	2.00	6.75
Mercury McCulloch Co McCulloch Co Hospital Dist	0.50 0.25	7.00
Mereta Tom Green Co	0.50	6.75
Meridian Bosque Co	1.50 0.50	8.25
Merit Hunt Co	0.50	6.75
Merkel (Taylor Co)	0.50	8.25
Mertens Hill Co	2.00	7.75
Mertzon (Irion Co)	1.00	7.25
Mequite (Dallas Co)	1.00	7.75
Metcalf Gap Palo Pinto Co	1.50	6.75
Mexia (Limestone Co)	0.50	7.75
Mexico Hunt Co	1.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Miami (Roberts Co)	1.00	7.25
Mico Medina Co	0.50	6.75
Middleton Leon Co	0.50	6.75
Midland Midland Co	1.00	7.75
Midlothian (Ellis Co)	0.50	7.25
Midway Dawson Co	1.00	6.75
Midway Fannin Co	0.50	6.75
Midway Hill Co	0.50	6.75
Midway Lubbock Co	0.50	6.75
Midway Madison Co	1.50 0.50	8.25
Midway Scurry Co	0.50	6.75
Midway Upshur Co	0.50	6.75
Miguel Frio Co	0.50	6.75
Milam Sabine Co	0.50	6.75
Milano Milam Co	1.00 0.50	7.75
Mildred Navarro Co	1.00 0.50	7.75
Miles Runnels Co	1.00 0.50	7.75
Miles Tom Green Co	1.00 0.50	7.75
Milford (Ellis Co)	1.00	7.25
Milheim Austin Co	0.50	6.75
Mill Creek Washinton Co	0.50	6.75
Miller Grove Camp Co	0.50	6.75
Miller Grove Hopkins Co	0.50	6.75
Millers Cove Titus Co	1.00 0.50	7.75
Millersview Concho Co	0.50	6.75
Millican Brazos Co	0.50	6.75
Millsap Parker Co	1.00 0.50	7.75
Milton Lamar Co	0.50	6.75
Mims Brazoria Co	0.50	6.75
Mineola Wood Co	1.50 0.50	8.25
Mineral Bee Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Mineral Wells	1.50	8.25
Palo Pinto Co	0.50	
Mineral Wells	1.50	8.25
Parker	0.50	
Minerva		6.75
Milam Co	0.50	
Mings Chapel		6.75
Upshur Co	0.50	
Mingus	1.00	7.75
Palo Pinto Co	0.50	
Minter		6.75
Lamar Co	0.50	
Mirando City		6.75
Webb Co	0.50	
Mission (Hildago Co)	2.00	8.25
Mission Valley		6.75
Comal Co	0.50	
Mission Valley		6.75
Victoria Co	0.50	
Missouri City (Fort Bend Co)	1.00	8.25
Houston MTA	1.00	
Missouri City (Harris Co)	1.00	8.25
Houston MTA	1.00	
Mitchell Bend		6.75
Hood Co	0.50	
Mixon		6.75
Cherokee Co	0.50	
Mobeetie (Wheeler Co)	1.00	7.25
Mobile City (Rockwall Co)	1.00	7.25
Moffat		6.75
Bell Co	0.50	
Moffett		6.75
Angelina Co	0.50	
Moline		6.75
Lampasas Co	0.50	
Monahans (Ward Co)	2.00	8.25
Monkstown		6.75
Fannin Co	0.50	
Mont Belvieu (Chambers Co)	1.00	7.25
Mont Belvieu	1.00	7.75
Liberty Co	0.50	
Montalba		6.75
Anderson Co	0.50	
Montell		7.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Monteola		6.75
Bee Co	0.50	
Montfort		6.75
Navarro Co	0.50	
Montgomery (Montgomery Co)	2.00	8.25
Monthalia		6.75
Gonzales Co	0.50	
Montoya		6.75
El Paso Co	0.50	
Moody	1.00	7.75
McLennan Co	0.50	
Moonshine (Harris Co)		7.25
Houston MTA	1.00	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Moore		6.75
Frio Co	0.50	
Moore's Chapel		6.75
Fannin Co	0.50	
Mooreville		6.75
Falls Co	0.50	
Mooring		6.75
Brazos Co	0.50	
Morales		6.75
Jackson Co	0.50	
Moran (Shackelford Co)	1.00	7.25
Morgan	1.00	7.75
Bosque Co	0.50	
Morgan Mill		6.75
Erath Co	0.50	
Morgans Point (Harris Co)	1.00	7.25
Morgans Point Resort	1.00	7.75
Bell Co	0.50	
Morrill		6.75
Cherokee Co	0.50	
Morris Ranch		6.75
Gillespie Co	0.50	
Morton (Cochran Co)	1.00	7.25
Morton Valley (Eastlan Co)		6.75
Eastland Memorial Hospital Dist	0.50	
Moscow		6.75
Polk Co	0.50	
Mosheim		6.75
Bosque Co	0.50	
Moss Bluff		6.75
Liberty Co	0.50	
Moss Hill		6.75
Liberty Co	0.50	
Moulton (Lavaca Co)	1.00	7.25
Mound		6.75
Coryell Co	0.50	
Mound City		6.75
Anderson Co	0.50	
Mount Blanco		6.75
Crosby Co	0.50	
Mount Calm	1.00	7.75
Hill co	0.50	
Mount Enterprise (Rusk Co)	1.00	7.25
Mount Enterprise		6.75
Wood Co	0.50	
Mount Pleasant	1.50	8.25
Titus Co	0.50	
Mount Selman		6.75
Cherokee Co	0.50	
Mount Vernon	1.50	8.25
Franklin Co	0.50	
Mountain Home		6.75
Kerr Co	0.50	
Mountain Springs		6.75
Cooke Co	0.50	
Muddig		6.75
Hunt Co	0.50	
Mudville		6.75
Brazos Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Muellersville Washington Co	0.50	6.75
Muenster Cooke Co	1.50	8.25
Mulberry Fannin Co	0.50	6.75
Muldoon Fayette Co	0.50	6.75
Muleshoe Bailey Co	1.50	8.25
Mullin (Mills Co)	0.50	7.25
Mullins Prairie Fayette Co	1.00	7.25
Munday (Knox City)	0.50	6.75
Mungerville Dawson Co	1.50	7.75
Murchison (Henderson)	0.50	6.75
Murphy (Collin Co)	1.00	7.25
Murray Young Co	0.50	6.75
Musgrove Franklin Co	0.50	6.75
Musgrove Wood Co	0.50	6.75
Mustang Navarro Co	1.50	8.25
Mustang Ridge Caldwell Co	1.00	7.75
Mustang Ridge (Travis Co)	0.50	7.25
Myra Cooke Co	1.00	6.75
Nacogdoches (Nacogdoches Co)	0.50	8.25
Nacogdoches Co Hospital Dist	1.00	
Nada Colorado Co	0.50	7.25
Nada Rice Hospital Dist	0.50	
Nancy Angelina Co	0.50	6.75
Naples Morris Co	1.00	7.75
Nash Bowie Co	0.50	8.25
Nassau Bay (Harris Co)	1.50	7.75
Nat (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Natalia Medina Co	1.00	7.75
Navarro Navarro Co	0.50	7.75
Navarro Mills Navarro Co	0.50	6.75
Navasota Grimes Co	1.50	8.25
Nazareth Castro Co	0.50	8.25
Nechanitz Fayette Co	0.50	6.75
Neches Anderson Co	0.50	6.75

Source: Comptroller of Public Accounts, 1998

NAME	LOCAL RATE in PERCENT	TOTAL RA in PERCENT
Neches Indian Village Cherokee Co	0.50	6.75
Nederland Jefferson Co	1.50	8.25
Needmore Bailey Co	0.50	6.75
Needmore Terry Co	0.50	6.75
Needville (Fort Bend Co)	2.00	8.25
Negley Red River Co	0.50	6.75
Nelsonville Austin Co	0.50	6.75
Nelta Hopkins Co	0.50	6.75
Nevada (Collin Co)	1.00	7.25
New Berlin Guadalupe Co	1.00	7.75
New Boston Bowie Co	0.50	8.25
New Braunfels Comal Co	1.50	8.25
New Braunfels Guadalupe Co	0.50	8.25
New Caney (Montgomery Co)		7.25
E Montgomery Co Improvement Dist	1.00	
New Chapel Hill Smith Co	1.00	7.75
New Clarkson Milam Co	0.50	6.75
New Deal Lubbock Co	1.00	7.75
New Fountain Medina Co	0.50	6.75
New Hope Cherokee Co	0.50	6.75
New Hope (Collin co)	1.00	7.25
New Hope San Jacinto Co	0.50	6.75
New Hope Wood Co	0.50	6.75
New Mine Camp Co	0.50	6.75
New Mountain Upshur Co	0.50	6.75
New Salem Palo Pinto Co	0.50	6.75
New Summerfield Cherokee Co	1.00	7.75
New Taiton Wharton Co	0.50	6.75
New Ulm Austin Co	0.50	6.75
New Waverly Walker Co	1.00	7.75
New Wehdem Austin Co	0.50	6.75
New Willard Polk Co	0.50	6.75
Newark (Tarrant Co)	1.50	7.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Newark	1.50	8.25
Wise Co	0.50	
Newburg		6.75
Comanche Co	0.50	
Newby		6.75
Leon Co	0.50	
Newcastle	1.00	7.75
Young Co	0.50	
Newgulf		6.75
Wharton Co	0.50	
Newman		6.75
El Paso Co	0.50	
Newport		6.75
Jack Co	0.50	
Newsome		6.75
Camp Co	0.50	
Newton (Newton Co)	2.00	8.25
Neylandville	1.00	7.75
Hunt Co	0.50	
Nickel		6.75
Gonzales Co	0.50	
Niederwald	1.00	7.75
Caldwell Co	0.50	
Niederwald	1.00	7.75
Hays	0.50	
Nile		6.75
Milam Co	0.50	
Nineveh		6.75
Leon Co	0.50	
Nix		6.75
Lampasas Co	0.50	
Nixon	1.50	8.25
Gonzales Co	0.50	
Nixon (Wilson Co)	1.50	7.75
Nobility		6.75
Fannin Co	0.50	
Noble		6.75
Lamar Co	0.50	
Nocona (Montague Co)	2.00	8.25
Nolanville	1.00	7.75
Bell Co	0.50	
Nome	1.00	7.75
Jefferson Co	0.50	
Noonday	1.00	7.75
Smith Co	0.50	
Nordheim (DeWitt Co)	1.00	7.25
Normandy		7.25
Maverick Co	0.50	
Maverick Co LFW and CDC Dist	0.50	
Normangee	1.00	7.75
Leon Co	0.50	
Normangee	1.00	7.75
Madison Co	0.50	
Normanna		6.75
Bee Co	0.50	
Norse		6.75
Bosque Co	0.50	
North Cleveland	1.00	7.75
Liberty Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
North Groesbeck		6.75
Hardeman Co	0.50	
North Prairie		6.75
Falls Co	0.50	
North Richland Hills (Tarrant Co)	1.50	8.25
N Richland Hills Crime Control Dis	0.50	
North San Pedro (Nueces Co)		6.75
Corpus Christi MTA	0.50	
North Texarkana		6.75
Bowie Co	0.50	
North Zulch		6.75
Madison Co	0.50	
Northcrest	1.00	7.75
McLennan Co	0.50	
Northlake (Denton Co)	1.50	7.75
Northrup		6.75
Lee Co	0.50	
Norton		6.75
Runnels Co	0.50	
Norwood		6.75
San Augustine Co	0.50	
Notrees (Ector Co)		7.00
Ector Co Hospital Dist	0.75	
Novice		6.75
Lamar Co	0.50	
Noxville (Kimble Co)		6.75
Kimble Co Emergency Svcs Dist	0.50	
Nursery		6.75
Victoria Co	0.50	
O'Brien (Haskell Co)	1.00	7.25
Oak Dale		6.75
Erath Co	0.50	
Oak Flat (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Oak Forest		6.75
Gonzales Co	0.50	
Oak Grove		6.75
Bowie Co	0.50	
Oak Grove		6.75
Wood Co	0.50	
Oak Lake		6.75
McLennan Co	0.50	
Oak Leaf (Ellis Co)	1.00	7.25
Oak Ridge		6.75
Bowie Co	0.50	
Oak Ridge	1.50	8.25
Cooke Co	0.50	
Oak Ridge (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Oak Ridge		6.75
Parker Co	0.50	
Oak Ridge North (Montgomery Co)	2.00	8.25
Oak Valley	1.00	7.75
Navarro Co	0.50	
Oakhurst	1.00	7.75
San Jacinto Co	0.50	
Oakland		6.75
Cherokee Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Oakland Colorado Co.	0.50	6.75
Oaks Bee Co	0.50	6.75
Oakwood Leon Co	1.00 0.50	7.75
Ocee McLennan Co	0.50	6.75
Odem (San Patricio)	1.00	7.25
Odessa (Ector Co) Ector Co Hospital Dist	1.25 0.75	8.25
Odessa Midland Co	1.25 0.50	8.00
O'Donnell Dawson Co	1.00 0.50	7.75
O'Donnell (Lynn Co)	1.00	7.25
Oenaville Bell Co	0.50	6.75
Ogden Comal Co	0.50	6.75
Oglesby Coryell Co	1.00 0.50	7.75
Oilton Webb Co	0.50	6.75
Old Boston Bowie Co	0.50	6.75
Old Brazoria Brazoria Co	0.50	6.75
Old Dime Box Lee Co	0.50	6.75
Old Larissa Cherokee Co	0.50	6.75
Old Ocean Brazoria Co	0.50	6.75
Old River Winfree (Chambers Co)	1.00	7.25
Old River Winfree Liberty Co	1.00 0.50	7.75
Old Union Bowie Co	0.50	6.75
Oldenburg Fayette Co	0.50	6.75
Olfen Runnels Co	0.50	6.75
Olin Hamilton Co	0.50	6.75
Olivia Calhoun Co	0.50	6.75
Ollie Polk Co	0.50	6.75
Olmos Bee Co	0.50	6.75
Olmos Park (Bexar Co) San Antonio MTA	1.00 0.50	7.75
Olney Young Co	1.50 0.50	8.25
Olton (Lamb Co)	1.50	7.75
Omaha Morris Co	1.00 0.50	7.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Onalaska Polk Co	1.50 0.50	8.25
Opdyke West (Hockley Co)	1.00	7.25
O'Quinn Fayette Co	0.50	6.75
Oran Palo Pinto Co	0.50	6.75
Orange Orange Co	1.00 0.50	7.75
Orange Grove Jim Wells Co	1.50 0.50	8.25
Orangedale Bee Co	0.50	6.75
Orangefield Orange Co	0.50	6.75
Orangeville Fannin Co	0.50	6.75
Orchard (Fort Bend Co)	1.00	7.25
Ore City Upshur Co	1.00 0.50	7.75
Orient Tom Green Co	0.50	6.75
Orla (Reeves Co) Reeves Co Hospital Dist	0.50	6.75
Osage Coryell Co	0.50	6.75
Oscar Bell Co	0.50	6.75
Osceola Hill Co	0.50	6.75
Otey Brazoria Co	0.50	6.75
Ottine Gonzales Co	0.50	6.75
Otto Falls Co	0.50	6.75
Overton (Rusk Co)	1.50	7.75
Overton Smith Co	1.50 0.50	8.25
Ovilla (Dallas Co)	1.00	7.25
Ovilla (Ellis Co)	1.00	7.25
Owens Crosby Co	0.50	6.75
Owentown Smith Co	0.50	6.75
Oyster Creek Brazoria Co	1.50 0.50	8.25
Pacio Delta Co Delta Co Emergency Svcs Dist	0.50 0.50	7.25
Padgett Young Co	0.50	6.75
Paducah (Cottle Co)	1.50	7.75
Paige Bastrop	0.50	6.75
Paint Rock Concho Co	1.00 0.50	7.75
Palacios (Matagorda Co)	2.00	8.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Palestine	1.50	8.25
Anderson Co	0.50	
Palestine		6.75
Polk Co	0.50	
Palito Blanco		6.75
Jim Wells Co	0.50	
Palm Valley (Cameron Co)	1.00	7.25
Palmer (Ellis Co)	1.00	7.25
Palmetto		6.75
San Jacinto Co	0.50	
Palmview (Hildago Co)	1.50	7.75
Palo Alto (Nueces Co)		6.75
Corpus Christi MTA	0.50	
Palo Pinto		6.75
Palo Pinto Co	0.50	
Paluxy		6.75
Hood Co	0.50	
Pampa (Gray Co)	2.00	8.25
Pancake		6.75
Coryell Co	0.50	
Pandale		6.75
Val Verde Co	0.50	
Panhandle (Carson Co)	1.50	7.75
Panna Maria		6.75
Karnes Co	0.50	
Pantego (Tarrant Co)	1.50	7.75
Papalote		6.75
Bee Co	0.50	
Paradise	1.50	8.25
Wise Co	0.50	
Paris	1.50	8.25
Lamar Co	0.50	
Park		6.75
Fayette Co	0.50	
Park Community		6.75
Navarro Co	0.50	
Park Springs		6.75
Wise Co	0.50	
Parker (Collin Co)	1.00	7.25
Parkview Estates		6.75
Guadalupe Co	0.50	
Pasadena (Harris Co)	1.00	7.25
Patilo		6.75
Erath Co	0.50	
Patricia		6.75
Dawson Co	0.50	
Pattison (Waller Co)	1.00	7.25
Patton		6.75
McLennan Co	0.50	
Patton Village (Montgomery Co)	1.00	8.25
E Montgomery Co Improvement Dist	1.00	
Pattonville		6.75
Lamar Co	0.50	
Pauline		6.75
Hardeman Co	0.50	
Pawelekeville		6.75
Karnes Co	0.50	
Pawnee		6.75
Bee Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Payne Springs (Henderson Co)	1.50	7.75
Peach Creek		6.75
Wharton Co	0.50	
Peadenville		6.75
Palo Pinto Co	0.50	
Pear Valley		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Pearl		6.75
Coryell Co	0.50	
Pearland	1.50	8.25
Brazoria Co	0.50	
Pearland (Harris Co)	1.50	7.75
Pearsall	1.50	8.25
Frio Co	0.50	
Pearson		6.75
Medina Co	0.50	
Pearsons Chapel		6.75
Houston Co	0.50	
Peaster		6.75
Parker Co	0.50	
Peavy		6.75
Angelina Co	0.50	
Pecan Gap	1.00	8.25
Delta Co	0.50	
Delta Co Emergency Dist	0.50	
Pecan Gap	1.00	7.75
Fannin Co	0.50	
Pecangorve		6.75
Coryell Co	0.50	
Pecos (Reeves Co)	1.50	8.25
Reeves Co Hospital Dist	0.50	
Peerless		6.75
Hopkins Co	0.50	
Peggy		6.75
Atascosa Co	0.50	
Pelham		6.75
Navarro Co	0.50	
Pelican Bay (Tarrant Co)	1.00	7.25
Pendleton		6.75
Sabine Co	0.50	
Pendleton		6.75
Bell Co	0.50	
Penelope	1.00	7.75
Hill co	0.50	
Penitas (Hildago Co)	1.50	7.75
Penwell (Ector Co)		7.00
Ector Co Hospital Dist	0.75	
Peoria		6.75
Hill co	0.50	
Percilla		6.75
Houston Co	0.50	
Perrin		6.75
Jack Co	0.50	
Perry		6.75
Falls Co	0.50	
Perry Landing		6.75
Brazoria Co	0.50	
Perryton (Ochiltree Co)	2.00	8.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Perryville Wood Co	0.50	6.75
Pert Anderson Co	0.50	6.75
Peters Austin Co	0.50	6.75
Peters Prairie Red River Co	0.50	6.75
Petersburg Hale Co	1.00 0.50	7.75
Peterson Jefferson Co	0.50	6.75
Petrolia (Clay Co)	1.00	7.25
Petronila (Nueces Co)	1.00	7.25
Pettibone Milam Co	0.50	6.75
Petit Comanche Co	0.50	6.75
Pettus Bee Co	0.50	6.75
Petty Lamar Co	0.50	6.75
Petty's Chapel Navarro Co	0.50	6.75
Pflugerville (Travis Co)	1.00	8.25
Austin MTA	1.00	
Pharr (Hildago Co)	2.00	8.25
Phelan Bastrop Co	0.50	6.75
Phelps Walker Co	0.50	6.75
Phillipsburg Washinton Co	0.50	6.75
Pickett Navarro Co	0.50	6.75
Pickton Hopkins Co	0.50	6.75
Pickwick Palo Pinto Co	0.50	6.75
Pidcoke Coryell Co	0.50	6.75
Piedmont Grimes Co	0.50	6.75
Pierce Wharton Co	0.50	6.75
Pierce's Chapel Cherokee Co	0.50	6.75
Pilgrim Gonzales Co	0.50	6.75
Pilgrims Rest Rains Co	0.50	6.75
Pilot Point (Denton Co)	2.00	8.25
Pine Camp Co	0.50	6.75
Pine Forest Hopkins Co	0.50	6.75
Pine Forest Orange Co	1.50 0.50	8.25

Source: Comptroller of Public Accounts, 1998

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Pine Hill Cherokee Co	0.50	6.75
Pine Island Jefferson Co	0.50	6.75
Pine Mills Wood Co	0.50	6.75
Pine Prairie Walker Co	0.50	6.75
Pine Valley Angelina Co	0.50	6.75
Pine Valley San Jacinto Co	0.50	6.75
Pinehurst Orange Co	1.50 0.50	8.25
Pineland Sabine Co	1.00 0.50	7.75
Pineview Wood Co	0.50	6.75
Piney Grove Upshur Co	0.50	6.75
Piney Point Village (Harris Co)	1.00	8.25
Houston Co	1.00	
Pinkston Navarro Co	0.50	6.75
Pinnacle Upshur Co	0.50	6.75
Pipe Creek Bandera Co	0.50	6.75
Pisek Colorado Co	0.50	6.75
Pittsburg Camp Co	1.50 0.50	8.25
Placedo Victoria Co	0.50	6.75
Placid McCulloch Co	0.50	7.00
McCulloch Co Hospital Dist	0.25	
Plains (Yoakum Co)	1.00	7.25
Plainview Hale Co	1.50 0.50	8.25
Plainview Sabine Co	0.50	6.75
Plano (Collin Co)	1.00	8.25
Dallas MTA	1.00	
Plano (Denton Co)	1.00	8.25
Dallas MTA	1.00	
Plantersville Grimes Co	0.50	6.75
Pleak (Fort Bend Co)	1.50	7.75
Pleasant Grove Falls Co	0.50	6.75
Pleasant Grove Upshur Co	0.50	6.75
Pleasant Grove Wood Co	0.50	6.75
Pleasant Hill Polk Co	0.50	6.75
Pleasant Hill Washington Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Pleasant Ridge Leon Co	0.50	6.75
Pleasant Valley Palo Pinto Co	0.50	6.75
Pleasanton Atascosa Co	1.50	8.25
Pluck Polk Co	0.50	6.75
Plum Fayette Co	0.50	6.75
Plum Grove Liberty Co	1.00	7.75
Poe Prairie Parker Co	0.50	6.75
Poesville Bosque Co	0.50	6.75
Point Rains Co	1.00	7.75
Point Comfort Calhoun Co	0.50	7.75
Pointblank San Jacinto Co	0.50	6.75
Pollok Angelina Co	0.50	6.75
Ponder (Denton Co)	1.00	7.25
Ponta Cherokee Co	0.50	6.75
Pony Runnels Co	0.50	6.75
Poolville Parker Co	0.50	6.75
Port Alto Calhoun Co	0.50	6.75
Port Aransas (Nueces Co)	1.50	8.25
Corpus Christi MTA	0.50	8.25
Port Arthur Jefferson Co	1.50	8.25
Port Arthur Orange Co	0.50	8.25
Port Isabel (Cameron Co)	2.00	8.25
Port Lavaca Calhoun Co	1.50	8.25
Port Neches Jefferson Co	1.00	7.75
Port O'Connor Calhoun Co	0.50	6.75
Porter (Montgomery Co)		7.25
E Montgomery Co Improvement Dist	1.00	6.75
Porter Springs Houston Co	0.50	6.75
Portland (Nueces Co)	1.50	7.75
Portland (San Patricio Co)	1.50	7.75
Posey Hopkins Co	0.50	6.75
Posey Lubbock Co	0.50	6.75
Possum Kingdom Lake Palo Pinto Co	0.50	6.75
Post (Garza Co)	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Post Oak Houston Co	0.50	6.75
Postoak Jack Co	0.50	6.75
Postoak Lamar Co	0.50	6.75
Postoak Point Austin Co	0.50	6.75
Poteet Atascosa Co	1.50	8.25
Poth (Wilson Co)	0.50	7.25
Potter's Point Marion co	1.00	6.75
Pottsboro (Grayson Co)	0.50	7.25
Pottsville Hamilton Co	1.00	6.75
Powderly Lamar Co	0.50	6.75
Powell Navarro Co	0.50	6.75
Poynor (Henderson Co)	0.50	7.25
Prade Ranch Real Co	1.00	6.75
Praesel Milam Co	0.50	6.75
Praha Fayette Co	0.50	6.75
Prairie Dell Bell Co	0.50	6.75
Prairie Hill Washington Co	0.50	6.75
Prairie Lea Caldwell Co	0.50	6.75
Prairie Point Cooke Co	0.50	6.75
Prairie View (Waller Co)	0.50	7.25
Premont Jim Wells Co	1.50	8.25
Presidio (Presidio Co)	0.50	8.25
Price Jefferson Co	2.00	6.75
Primera (Cameron Co)	0.50	7.25
Primrose Atascosa Co	1.00	6.75
Princeton (Collin Co)	0.50	7.75
Princeville Gonzales Co	1.50	6.75
Pritchett Upshur Co	0.50	6.75
Proctor Comanche Co	0.50	6.75
Proffitt Young Co	0.50	6.75
Progreso (Hildago Co)	0.50	7.75
Progreso Lakes (Hildago Co)	1.50	7.75
Progress Bailey Co	0.50	6.75
Progress Palo Pinto Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Prospect		6.75
Marion co	0.50	
Prosper (Collin Co)	2.00	8.25
Providence		6.75
Angelina Co	0.50	
Providence		6.75
Polk Co	0.50	
Provident city		6.75
Colorado Co	0.50	
Pumphrey		6.75
Runnels Co	0.50	
Pumpkin		6.75
San Jacinto Co	0.50	
Pumpville		6.75
Val Verde Co	0.50	
Punkin Center		6.75
Dawson Co	0.50	
Punkin Center (Eastland Co)		6.75
Eastland Memorial Hospital Dist	0.50	
Punkin Center		6.75
Parker Co	0.50	
Purdon		6.75
Navarro Co	0.50	
Purley		6.75
Franklin Co	0.50	
Purmela		6.75
Coryell Co	0.50	
Pursley		6.75
Navarro Co	0.50	
Purves		6.75
Erath Co	0.50	
Putnam (Callahan Co)	1.00	7.25
Pyote (Ward Co)	1.00	7.25
Pyron		6.75
Scurry Co	0.50	
Quanah	1.50	8.25
Hardeman Co	0.50	
Quarry		6.75
Washinton Co	0.50	
Queen City (Cass Co)	1.50	7.75
Quemado		7.25
Maverick Co	0.50	
Maverick Co LFW and CDC Dist	0.50	
Quihi		6.75
Medina Co	0.50	
Quinlan	1.50	8.25
Hunt Co	0.50	
Quintana	1.00	7.75
Brazoria Co	0.50	
Quitague (Briscoe Co)	1.50	7.75
Quitman	1.50	8.25
Wood Co	0.50	
Rabb (Nueces Co)		6.75
Corpus Christi MTA	0.50	
Rabbs Prairie		6.75
Fayette Co	0.50	
Raccoon Bend		6.75
Austin Co	0.50	

Source: Comptroller of Public Accounts, 1998

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Ragtown		6.75
Lamar Co	0.50	
Raisin		6.75
Victoria Co	0.50	
Raleigh		6.75
Navarro Co	0.50	
Ralls	1.50	8.25
Crosby Co	0.50	
Ramsey		6.75
Colorado Co	0.50	
Rancho Allegre Addition		6.75
Jim Wells Co	0.50	
Rancho Viejo (Cameron Co)	1.00	7.25
Rancho Viejo (Jim Hogg Co)		6.75
Jim Hogg Co Health Svcs	0.50	
Randado (Jim Hogg Co)		6.75
Jim Hogg Co Health Svcs	0.50	
Randolph		6.75
Fannin Co	0.50	
Ranger (Eastland Co)	2.00	8.25
Rankin (Upton Co)	1.00	7.25
Ransom Canyon		6.75
Lubbock Co	0.50	
Ratama		6.75
Frio Co	0.50	
Ratcliff		6.75
Houston Co	0.50	
Ratcliff		6.75
San Augustine Co	0.50	
Ratibor		6.75
Bell Co	0.50	
Ravenna	1.00	7.75
Fannin Co	0.50	
Rayburn		6.75
Liberty Co	0.50	
Raymondville (Willacy Co)	2.00	8.25
Raywood		6.75
Liberty Co	0.50	
Razor		6.75
Lamar Co	0.50	
Reagan		6.75
Falls Co	0.50	
Reagan Wells		7.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Red Bluff (Reeves Co)		6.75
Reeves Co Hospital Dist	0.50	
Red Oak (Ellis Co)	2.00	8.25
Red Ranger		6.75
Bell Co	0.50	
Red Rock		6.75
Bastrop	0.50	
Red Springs (Baylor Co)		7.25
Baylor Co Hospital Dist	1.00	
Red Springs		6.75
Bowie Co	0.50	
Red Town		6.75
Angelina Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Redbank		6.75
Bowie Co	0.50	
Redfield (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Redland		6.75
Angelina Co	0.50	
Redland		6.75
Leon Co	0.50	
Redlawn		6.75
Cherokee Co	0.50	
Redlick		6.75
Bowie Co	0.50	
Redwater	1.50	8.25
Bowie Co	0.50	
Redwood		6.75
Guadalupe Co	0.50	
Reedville		6.75
Caldwell Co	0.50	
Reese		6.75
Cherokee Co	0.50	
Reese Village		6.75
Lubbock Co	0.50	
Refuge		6.75
Houston Co	0.50	
Refugio (Refugio Co)	2.00	8.25
Rehburg		6.75
Washinton Co	0.50	
Reilly Spring		6.75
Hopkins Co	0.50	
Rek Hill		6.75
Fayette Co	0.50	
Reklaw	1.00	7.75
Cherokee Co	0.50	
Reklaw (Rusk Co)	1.00	7.25
Reliance		6.75
Brazos Co	0.50	
Reno	1.00	7.75
Lamar Co	0.50	
Reno	1.00	7.75
Parker Co	0.50	
Retreat		6.75
Navarro Co	0.50	
Reynard		6.75
Houston Co	0.50	
Rhome	1.50	8.25
Wise Co	0.50	
Rhonesboro		6.75
Upshur Co	0.50	
Ricardo		6.75
Kleberg Co	0.50	
Rice (Ellis Co)	1.00	7.25
Rice	1.00	7.75
Navarro Co	0.50	
Richards		6.75
Grimes Co	0.50	
Richardson (Collin Co)	1.00	8.25
Dallas MTA	1.00	
Richardson (Dallas Co)	1.00	8.25
Dallas MTA	1.00	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Richland	1.00	7.75
Navarro Co	0.50	
Richland		6.75
Rains Co	0.50	
Richland Hills (Tarrant Co)	1.50	8.25
Fort Worth MTA	0.50	
Richland Springs		6.75
San Saba Co	0.50	
Richmond (Fort Bend Co)	2.00	8.25
Richwood	1.00	7.75
Brazoria Co	0.50	
Ridgecrest		6.75
Jefferson Co	0.50	
Ridgeway		6.75
Hopkins Co	0.50	
Ridings		6.75
Fannin Co	0.50	
Riesel	1.00	7.75
McLennan Co	0.50	
Rio Bravo	1.00	7.75
Webb Co	0.50	
Rio Frio		6.75
Real Co	0.50	
Rio Grande City (Starr Co)	2.00	8.25
Rio Hondo (Cameron Co)	1.00	7.25
Rio Vista (Johnson Co)	1.50	7.75
Riomedina		6.75
Medina Co	0.50	
Rising Star (Eastland Co)	1.50	7.75
Rita		6.75
Burleson Co	0.50	
River Oaks (Tarrant Co)	1.50	8.25
River Oaks Crime Control Dist	0.50	
River Terrace (Harris Co)		7.25
Houston MTA	1.00	
Riverby		6.75
Fannin Co	0.50	
Riverside	1.50	8.25
Walker Co	0.50	
Riviera		6.75
Kleberg Co	0.50	
Riviera Beach		6.75
Kleberg Co	0.50	
Roane		6.75
Navarro Co	0.50	
Roanoke (Denton Co)	1.50	7.75
Roans Prairie		6.75
Grimes Co	0.50	
Roaring Springs (Motley Co)	1.00	7.25
Robbins		6.75
Leon Co	0.50	
Robert Lee (Coke Co)	1.00	7.25
Robertson		6.75
Crosby Co	0.50	
Robinson	1.50	8.25
McLennan Co	0.50	
Robstown (Nueces Co)	1.50	8.25
Corpus Christi MTA	0.50	
Roby (Fisher Co)	1.00	7.25

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Rockledge		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Rockchester (Haskell Co)	1.00	7.25
Rock Creek		6.75
McLennan Co	0.50	
Rock Hill		6.75
Wood Co	0.50	
Rock Island		6.75
Colorado Co	0.50	
Rock Island		6.75
Polk Co	0.50	
Rockdale	1.00	8.25
Milam Co	0.50	
Rockdale Hospital Dist	0.50	
Rockhouse		6.75
Austin Co	0.50	
Rockland		6.75
Tyler Co	0.50	
Rockne		6.75
Bastrop Co	0.50	
Rockport	1.00	8.25
Aransas Co	0.50	
Aransas Co Health Svcs	0.50	
Rocksprings (Edwards Co)	1.00	7.25
Rockwall (Rockwall Co)	2.00	8.25
Rocky Branch		6.75
Morris Co	0.50	
Rocky Hill		6.75
Falls Co	0.50	
Rocky Mount	1.00	7.75
Camp Co	0.50	
Rodney		6.75
Navarro Co	0.50	
Rogers	1.00	7.75
Bell Co	0.50	
Rogers Hill		6.75
McLennan Co	0.50	
Rolling Hills		6.75
Hunt Co	0.50	
Rolling Meadows		6.75
Gregg Co	0.50	
Rollingwood (Travis Co)	1.00	7.25
Roma (Starr Co)	2.00	8.25
Roman Forest (Montgomery Co)		7.25
E Montgomery Co Improvement Dist	1.00	
Romayor		6.75
Liberty Co	0.50	
Roosevelt (Kimble Co)		6.75
Kimble Co Emergency Svcs Dist	0.50	
Roosevelt		6.75
Lubbock Co	0.50	
Ropesville (Hockley Co)	1.00	7.25
Rosalie		6.75
Red River Co	0.50	
Rosanky		6.75
Bastrop Co	0.50	
Roscoe (Nolan Co)	1.00	7.25

The Texas State Sales Tax

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Rose City	1.00	7.75
Orange Co	0.50	
Rose Hill (Harris Co)		7.25
Houston MTA	1.00	
Rosebud	1.00	7.75
Falls Co	0.50	
Rosedale		6.75
Falls Co	0.50	
Rosenberg (Fort Bend Co)	2.00	8.25
Rosenthal		6.75
McLennan Co	0.50	
Rosevine		6.75
Sabine Co	0.50	
Rosewood		6.75
Upshur Co	0.50	
Rosharon		6.75
Brazoria Co	0.50	
Ross	1.00	7.75
McLennan Co	0.50	
Rosser (Kaufman Co)	1.00	7.25
Rosston		6.75
Cooke Co	0.50	
Rossville		6.75
Atascosa Co	0.50	
Roswell		6.75
Bosque Co	0.50	
Rotan (Fisher Co)	2.00	8.25
Round House		6.75
Navarro Co	0.50	
Round Mountain	1.00	7.75
Blanco Co	0.50	
Round Prairie		6.75
Navarro Co	0.50	
Round Rock (Travis Co)	2.00	8.25
Round Rock (Williamson Co)	2.00	8.25
Round Timber (Baylor Co)		7.25
Baylor Co Hospital Dist	1.00	
Round Top	1.00	7.75
Fayette Co	0.50	
Rowena		6.75
Runnels Co	0.50	
Rowlett (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Rowlett (Rockwall Co)	1.00	8.25
Dallas MTA	1.00	
Roxton	1.00	7.75
Lamar Co	0.50	
Royse City (Collin Co)	2.00	8.25
Royse City (Rockwall Co)	2.00	8.25
Rucker		7.25
Comanche Co	0.50	
De Leon Hospital Dist	0.50	
Rugby		6.75
Red River Co	0.50	
Rule (Haskell Co)	1.00	7.25
Rumley		6.75
Lampasas Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Runaway Bay	1.50	8.25
Wise Co	0.50	
Runge	1.50	8.25
Karnes Co	0.50	
Rural Shade		6.75
Navarro Co	0.50	
Rush Prairie		6.75
Navarro Co	0.50	
Rushing		6.75
Navarro Co	0.50	
Rusk	1.50	8.25
Cherokee Co	0.50	
Rutersville		6.75
Fayette Co	0.50	
Rye		6.75
Brazos Co	0.50	
Rye		6.75
Liberty Co	0.50	
Sabathany		6.75
Parker Co	0.50	
Sabinal	1.00	8.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Sabinetown		6.75
Sabine Co	0.50	
Sachse (Collin Co)	1.50	7.75
Sachse (Dallas Co)	1.50	7.75
Sacul (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Sadler (Grayson Co)	1.00	7.25
Saginaw (Tarrant Co)	1.50	8.25
Saginaw Crime Control	0.50	
Saint Hedwig (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Saint Jo (Montague Co)	2.00	8.25
Saint Paul (Collin Co)	1.00	7.25
Saint Paul		6.75
Falls Co	0.50	
Salado		6.75
Bell Co	0.50	
Salem		6.75
Washinton Co	0.50	
Salesville		6.75
Palo Pinto Co	0.50	
Salmon		6.75
Anderson Co	0.50	
Salt Gap		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Saltillo		6.75
Hopkins Co	0.50	
Salty		6.75
Milam Co	0.50	
Sample		6.75
Gonzales Co	0.50	
San Angelo	1.00	7.75
Tom Green Co	0.50	
San Antonio (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
San Augustine	1.50	8.25
San Augustine Co	0.50	
San Benito (Cameron Co)	2.00	8.25
San Diego (Duval Co)	1.50	7.75
San Diego	1.50	8.25
Jim Wells Co	0.50	
San Elizario		6.75
El Paso Co	0.50	
San Felipe	1.50	8.25
Austin Co	0.50	
San Gabriel		6.75
Milam Co	0.50	
San Geronimo (Bexar Co)		6.75
San Antonio MTA	0.50	
San Juan (Hildago Co)	1.50	7.75
San Juan (Nueces Co)		6.75
Corpus Christi MTA	0.50	
San Leanna (Travis Co)		7.25
Austin MTA	1.00	
San Marcos	1.50	8.25
Hays Co	0.50	
San Patricio (San Patricio Co)		6.75
Corpus Christi MTA	0.50	
San Pedro (Nueces Co)		6.75
Corpus Christi MTA	0.50	
San Saba	1.00	7.75
San Saba Co	0.50	
Sanatorium		6.75
Tom Green Co	0.50	
Sanctuary	1.00	7.75
Parker Co	0.50	
Sand		6.75
Dawson Co	0.50	
Sand Hill		6.75
Upshur Co	0.50	
Sand Ridge		6.75
Houston Co	0.50	
Sanderson		7.25
Terrel Co	1.00	
Sandia		6.75
Jim Wells Co	0.50	
Sandtown		6.75
Washinton Co	0.50	
Sandune		6.75
Liberty Co	0.50	
Sandy		6.75
Blanco Co	0.50	
Sandy Corner		6.75
Wharton Co	0.50	
Sandy Creek		6.75
Milam Co	0.50	
Sandy Fork		6.75
Gonzales Co	0.50	
Sandy Hill		6.75
Washinton Co	0.50	
Sandy Point		6.75
Brazoria Co	0.50	
Sanford (Hutchison Co)	1.00	7.25
Sanger (Denton Co)	1.00	7.25

	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Sansom Park (Tarrant Co)	1.00	7.25
Santa Anna (Coleman Co)	2.00	8.25
Santa Fe (Galveston Co)	1.00	7.25
Santa Rosa (Cameron Co)	1.00	7.25
Santo		6.75
Palo Pinto Co	0.50	
Saragosa (Reeves Co)		6.75
Reeves Co Hospital Dist	0.50	
Sash		6.75
Fannin Co	0.50	
Satin		6.75
Falls Co	0.50	
Satsuma (Harris Co)		7.25
Houston MTA	1.00	
Sattler		6.75
Comal Co	0.50	
Saturn		6.75
Gonzales Co	0.50	
Sauney Stand		6.75
Washington Co	0.50	
Savage		6.75
Crosby Co	0.50	
Savoy	1.00	7.75
Fannin Co	0.50	
Sayers		6.75
Bastrop Co	0.50	
Schattel		6.75
Frio Co	0.50	
Schertz (Bexar Co)	1.50	7.75
Schertz	1.50	8.25
Guadalupe Co	0.50	
Schoenau		6.75
Austin Co	0.50	
School Land		6.75
Gonzales Co	0.50	
Schulenburg	1.50	8.25
Fayette Co	0.50	
Schumannsville		6.75
Guadalupe Co	0.50	
Schwab City		6.75
Polk Co	0.50	
Scotland	1.50	8.25
Archer Co	0.50	
Scroggins		6.75
Franklin Co	0.50	
Sea Willow		6.75
Caldwell Co	0.50	
Seabrook (Harris Co)	2.00	8.25
Seadrift	1.50	8.25
Calhoun Co	0.50	
Seagoville (Dallas Co)	2.00	8.25
Seagoville (Kaufman Co)	2.00	8.25
Seagraves (Gaines Co)	1.00	7.25
Sealy	1.50	8.25
Austin Co	0.50	
Seaton		6.75
Bell Co	0.50	
Seco Mines		7.25
Maverick Co	0.50	
Maverick Co LFW and CDC Dist	0.50	

Source: Comptroller of Public Accounts, 1998

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The Texas State Sales Tax		
NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Segno		6.75
Polk Co	0.50	
Segovia (Kimble Co)		6.75
Kimble Co Emergency Svcs Dist	0.50	
Seguin	1.50	8.25
Guadalupe Co	0.50	
Selden		6.75
Erath Co	0.50	
Selfs		6.75
Fannin Co	0.50	
Selma (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Selma	1.00	8.25
San Antonio MTA	0.50	
Comal Co	0.50	
Selma	1.00	8.25
San Antonio MTA	0.50	
Guadalupe Co	0.50	
Seminole (Gaines Co)	1.00	7.25
Senior (Bexar Co)		6.75
San Antonio MTA	0.50	
Serbin		6.75
Lee Co	0.50	
Seth Ward		6.75
Hale Co	0.50	
Seven Oaks	1.00	7.75
Polk Co	0.50	
Seven Pines		6.75
Upshur Co	0.50	
Seven Points (Henderson Co)	2.00	8.25
Sexton		6.75
Sabine Co	0.50	
Seymore		6.75
Hopkins Co	0.50	
Seymore (Baylor Co)	1.00	8.25
Baylor Co Hospital Dist	1.00	
Shadowland		6.75
Red River Co	0.50	
Shady Grove		6.75
Angelina Co	0.50	
Shady Grove		6.75
Cherokee Co	0.50	
Shady Grove		6.75
Navarro Co	0.50	
Shady Grove		6.75
Upshur Co	0.50	
Shady Shores (Denton)	1.00	7.25
Shallowater	1.00	7.75
Lubbock Co	0.50	
Shamrock (Wheeler Co)	1.50	7.75
Sharp		6.75
Milam Co	0.50	
Shavano Park (Bexar Co)		6.75
San Antonio MTA	0.50	
Shaw Bend		6.75
San Saba Co	0.50	
Shawnee Shores Estates		6.75
Hunt Co	0.50	
Shelby		6.75
Austin Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Shenandoah (Montgomery Co)	1.00	7.25
Shepherd	1.00	7.75
San Jacinto Co	0.50	
Sheridan		7.25
Colorado Co	0.50	
Rice Hospital Dist	0.50	
Sherman (Grayson Co)	1.75	8.00
Sherry		6.75
Red River Co	0.50	
Shiloh		6.75
Bastrop Co	0.50	
Shiloh		6.75
Liberty Co	0.50	
Shiner (Lavaca Co)	1.00	7.25
Shirley		6.75
Hopkins Co	0.50	
Shiro		6.75
Grimes Co	0.50	
Shive		6.75
Hamilton Co	0.50	
Shoreacres (Chambers Co)	1.00	7.25
Shoreacres (Harris Co)	1.00	7.25
Sidney		6.75
Comanche Co	0.50	
Siloam		6.75
Bowie Co	0.50	
Siloam		6.75
Comanche Co	0.50	
Silsbee (Hardin Co)	2.00	8.25
Silver City		6.75
Milam Co	0.50	
Silver City		6.75
Navarro Co	0.50	
Silver City		6.75
Red River Co	0.50	
Silverton (Briscoe Co)	1.00	7.25
Simms		6.75
Bowie Co	0.50	
Simonton (Fort Bend Co)	1.00	7.25
Singleton		6.75
Grimes Co	0.50	
Sinton (San Patricio Co)	1.50	7.75
Sipe Springs		6.75
Comanche Co	0.50	
Sisterdale		6.75
Kendall Co	0.50	
Sivells Bend		6.75
Cooke Co	0.50	
Skeeterville		6.75
San Saba Co	0.50	
Skellytown (Carson Co)	1.00	7.25
Skidmore		6.75
Bee Co	0.50	
Slate Shoals		6.75
Lamar Co	0.50	
Slaton	1.00	7.75
Lubbock Co	0.50	
Slay		6.75
Navarro Co	0.50	

The Texas State Sales

NAME	LOCAL RATE in PERCENT	TOTAL R in PERCE
Slide		6.75
Lubbock Co	0.50	
Slidell		6.75
Wise Co	0.50	
Slocum		6.75
Anderson Co	0.50	
Slutter		6.75
Colorado Co	0.50	
Smetana		6.75
Brazos Co	0.50	
Smiley	1.00	7.75
Gonzales Co	0.50	
Smith Grove		6.75
Houston Co	0.50	
Smith Hill		6.75
Bowie Co	0.50	
Smith Springs		6.75
Erath Co	0.50	
Smithland		6.75
Marion co	0.50	
Smiths Bend		6.75
Bosque Co	0.50	
Smithson Valley		6.75
Comal Co	0.50	
Smithville	1.50	8.25
Bastrop Co	0.50	
Snook	1.50	8.25
Burleson Co	0.50	
Snow		6.75
Leon Co	0.50	
Snow Hill		6.75
Polk Co	0.50	
Snyder	1.50	8.25
Scurry Co	0.50	
Socorro	1.00	7.75
El Paso Co	0.50	
Soda		6.75
Polk Co	0.50	
Soda Springs		6.75
Parker Co	0.50	
Solms		6.75
Comal Co	0.50	
Somerset (Bexar Co)	2.00	8.25
Somerville	1.50	8.25
Burleson Co	0.50	
Sonora (Sutton Co)	1.00	7.25
Sorrels		6.75
Wharton Co	0.50	
Soules Chapel		6.75
Upshur Co	0.50	
Sour Lake (Harding Co)	2.00	8.25
South Bend		6.75
Young Co	0.50	
South Bosque		6.75
McLennan Co	0.50	
South Elm		6.75
Milam Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
South Houston (Harris Co)	1.00	7.25
South Mountain Coryell Co	0.50	6.75
South Padre Island (Cameron Co)	2.00	8.25
South Purlmela Coryell Co	0.50	6.75
South San Pedro (Nueces Co) Corpus Christi MTA	0.50	6.75
South Sulphur Hunt Co	0.50	6.75
South Texarkana Bowie Co	0.50	6.75
Southlake (Denton Co) Southlake Crime Control	1.50 0.50	8.25
Southlake (Tarrant Co) Southlake Crime Control	1.50 0.50	8.25
Southland Wharton Co	0.50	6.75
Southmayd (Grayson Co)	1.00	7.25
Southside Place (Harris Co) Houston MTA	1.00 1.00	8.25
Southon (Bexar Co) San Antonio MTA	0.50	6.75
Sowells Bluff Fannin Co	0.50	6.75
Spanish Camp Wharton Co	0.50	6.75
Sparenburg Dawson Co	0.50	6.75
Sparks Bell Co	0.50	6.75
Spearmand (Hansford Co)	2.00	8.25
Speegleville McLennan Co	0.50	6.75
Spillers Store Leon Co	0.50	6.75
Splendora (Montgomery Co) E Montgomery Co Improvement Dist	1.00 1.00	8.25
Spofford Kinney Co Kinney Co Health Svcs	0.50 0.50	7.25
Spring (Harris Co) Hosuton MTA	1.00	7.25
Spring Branch Comal Co	0.50	6.75
Spring Creek Gillespie Co	0.50	6.75
Spring Creek San Saba Co	0.50	6.75
Spring Hill Bowie Co	0.50	6.75
Spring Hill Guadalupe Co	0.50	6.75
Spring Seat Leon Co	0.50	6.75
Spring Valley (Harris Co) Hosuton MTA	1.00 1.00	8.25
Spring Valley McLennan Co	0.50	6.75

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Springfield Anderson Co	0.50	6.75
Springfield Jim Wells Co	0.50	6.75
Springhill Navarro Co	0.50	6.75
Springtown Parker Co	1.50 0.50	8.25
Spur Dickens Co	1.00 0.50	7.75
Spurger Tyler Co	0.50	6.75
Stacy McCulloch Co McCulloch Co Hospital Dist	0.50 0.25	7.00
Stafford (Fort Bend Co)	1.50	7.75
Stafford (Harris Co)	1.50	7.75
Stairtown Caldwell Co	0.50	6.75
Stalls Marion Co	0.50	6.75
Stamford (Haskell Co)	2.00	8.25
Stamford (Jones Co)	2.00	8.25
Stampede Bell Co	0.50	6.75
Stamps Upshur Co	0.50	6.75
Stansel Navarro Co	0.50	6.75
Stanton (Martin Co)	1.00	7.25
Staples Guadalupe Co	0.50	6.75
Startzville Comal	0.50	6.75
Steep Hollow Brazos Co	0.50	6.75
Stegall Bailey Co	0.50	6.75
Stellar Fayetteville	0.50	6.75
Stephen Creek San Jacinto Co	0.50	6.75
Stephenville Erath Co	1.50 0.50	8.25
Sterling City (Sterling Co)	1.50	7.75
Stieren Gonzales Co	0.50	6.75
Stilson Liberty Co	0.50	6.75
Stinnett (Hutchinson Co)	1.00	7.25
Stockdale (Wilson Co)	1.00	7.25
Stoneham Grimes Co	0.50	6.75
Stonewall Gillespie Co	0.50	6.75
Stormville Wood Co	0.50	6.75
Stout Wood Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Stranger Falls Co	0.50	6.75
Stratford (Sherman Co)	1.50	7.75
Stratton Ridge Brazoria Co	0.50	6.75
Strawn Palo Pinto Co	1.50 0.50	8.25
Streetman (Freestone Co)	1.00	7.25
Streetman Navarro Co	1.00 0.50	7.75
Strickland Sabine Co	0.50	6.75
String Prairie Bastrop Co	0.50	6.75
Study Butte Brewster Co	0.50	6.75
Sturdivant Palo Pinto Co	0.50	6.75
Sturgeon Cooke Co	0.50	6.75
Sturgis Mill Sabine Co	0.50	6.75
Sudan (Lamb Co)	1.00	7.25
Suffolk Upshur Co	0.50	6.75
Sugar Land (Fort Bend Co)	2.00	8.25
Sullivan Guadalupe Co	0.50	6.75
Sulphur Bluff Hopkins Co	0.50	6.75
Sulphur Springs Angelina Co	0.50	6.75
Sulphur Springs Hopkins Co	1.50 0.50	8.25
Summerfield Castro Co	0.50	6.75
Summerfield Upshur Co	0.50	6.75
Summerville Gonzales Co	0.50	6.75
Sumner Lamar Co	0.50	6.75
Sun Valley Lamar Co	1.00 0.50	7.75
Sundown (Hockley Co)	1.00	7.25
Sunnyside Castro Co	0.50	6.75
Sunnyvale (Dallas Co)	2.00	8.25
Sunray (Moore Co)	1.00	7.25
Sunrise Falls Co	0.50	6.75
Sunrise Beach (Llano Co)	1.00	7.25
Sunset (Montague Co)	1.50	7.75
Sunset Valley (Travis Co)	1.50	7.75
Suntide (Nueces Co) Corpus Christi MTA	0.50	6.75
Surfside Beach Brazoria Co	1.00 0.50	7.75
Swan Smith Co	0.50	6.75

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Swanson Hill Anderson Co	0.50	6.75
Sweeny Brazoria Co	1.50 0.50	8.25
Sweetwater Comanche Co	0.50	6.75
Sweetwater (Nolan Co)	2.00	8.25
Swift (Nacogdoches Co) Nacogdoches Co Hospital Dist	1.00	7.25
Swiss Alp Fayette Co	0.50	6.75
Sylvan Lamar Co	0.50	6.75
Tabor Brazos Co	0.50	6.75
Tadmor Houston Co	0.50	6.75
Taft (San Patricio Co)	1.00	7.25
Tahoka (Lynn Co)	1.00	7.25
Taiton Wharton Co	0.50	6.75
Talco Titus Co	1.00 0.50	7.75
Tall Pines Marion co	0.50	6.75
Tanglewood Lee Co	0.50	6.75
Tankersly Tom Green Co	0.50	6.75
Tarkington Prairie Liberty Co	0.50	6.75
Tarpley Bandera Co	0.50	6.75
Tarver Hill co	0.50	6.75
Tatum (Panola Co)	1.50	7.75
Tatum (Rusk Co)	1.50	7.75
Taylor (Williamson Co)	2.00	8.25
Taylor Lake Village (Harris Co) Houston MTA	1.00 1.00	8.25
Taylor Town Lamar Co	0.50	6.75
Taylorsville Caldwell Co	0.50	6.75
Taylorville Fannin Co	0.50	6.75
Teague (Freestone Co)	2.00	8.25
Teaselville Smith Co	0.50	6.75
Tecula Cherokee Co	0.50	6.75
Telegraph (Kimble Co) Kimble Co Emergency Svcs Dist	0.50	6.75
Telephone Fannin Co	0.50	6.75
Telferner Victoria Co	0.50	6.75
Tell Childress Co	0.50	6.75

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Temple	1.50	8.25
Bell Co	0.50	
Tenaha (Shelby Co)	1.00	7.25
Tennessee Colony		6.75
Anderson Co	0.50	
Terlingua		6.75
Brewster Co	0.50	
Terrell (Kaufman Co)	2.00	8.25
Terrell Hills (Bexar Co)	1.00	7.75
San Antonio MTA	0.50	
Terry's Chapel		6.75
Falls Co	0.50	
Texarkana	1.50	8.25
Bowie Co	0.50	
Texas City (Gavelston Co)	2.00	8.25
Texline (Dallam Co)	1.00	7.25
The Colony (Denton Co)	2.00	8.25
The Grove		6.75
Coryell Co	0.50	
The Heights		6.75
Brazoria Co	0.50	
The Knobbs		6.75
Lee Co	0.50	
Thelma (Bexar Co)		6.75
San Antonio MTA	0.50	
Thermo		6.75
Hopkins Co	0.50	
Thomas		6.75
Upshur Co	0.50	
Thompson (Harris Co)		7.25
Houston MTA	1.00	
Thompsons (Fort Bend Co)	1.00	7.25
Thompsonville		6.75
Gonzales Co	0.50	
Thorndale	1.00	7.75
Milam Co	0.50	
Thorndale (Williamson Co)	1.00	7.25
Thornton (Limestone Co)	1.00	7.25
Thortonville (Ward Co)	1.00	7.25
Thorp Spring		6.75
Hood Co	0.50	
Thrall (Williamson Co)	1.00	7.25
Three Rivers (Live Oak Co)	1.00	7.25
Throckmorton (Throckmorton Co)	1.50	7.75
Thurber		6.75
Erath Co	0.50	
Thurber		6.75
Palo Pinto Co	0.50	
Tidwell		6.75
Hunt Co	0.50	
Tigertown		6.75
Lamar Co	0.50	
Tiki Island (Galveston Co)	1.00	7.25
Tilmon		6.75
Caldwell Co	0.50	
Timberlake (Harris Co)		7.25
Houston MTA	1.00	
Timothy		6.75
Navarro Co	0.50	

Source: Comptroller of Public Accounts, 1998

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Timpson (Shelby Co)	1.00	7.25
Tin Top		6.75
Parker Co	0.50	
Tioga (Grayson Co)	1.00	7.25
Tira		6.75
Hopkins Co	0.50	
Tivydale		6.75
Gillespie Co	0.50	
Toco	1.00	7.75
Lamar Co	0.50	
Todd City		6.75
Anderson Co	0.50	
Todd Mission	1.50	8.25
Grimes Co	0.50	
Tokio		6.75
Terry Co	0.50	
Tolar	1.50	8.25
Hood Co	0.50	
Tom Bean (Grayson Co)	1.00	7.25
Tomball (Harris Co)	2.00	8.25
Tomball (Montgomery Co)	2.00	8.25
Tool (Henderson Co)	1.00	7.25
Topsey		6.75
Coryell Co	0.50	
Tornillo		6.75
El Paso Co	0.50	
Toto		6.75
Parker Co	0.50	
Tours		6.75
McLennan Co	0.50	
Towns Bluff		6.75
Tyler Co	0.50	
Toyah (Reeves Co)	1.00	7.75
Reeves Co Hospital Dist	0.50	
Toyahvale (Reeves Co)		6.75
Reeves Co Hospital Dist	0.50	
Tracy		6.75
Milam Co	0.50	
Travis		6.75
Falls Co	0.50	
Travis Peak (Travis Co)		7.25
Austin Co	1.00	
Trawick (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Trent (Taylor Co)	1.00	7.25
Trenton	1.00	7.75
Fannin Co	0.50	
Trinidad (Henderson Co)	1.00	7.25
Trinity (Trinity Co)	2.00	8.25
Tophy Club (Denton Co)	1.50	7.75
Troup	1.00	7.75
Cherokee Co	0.50	
Troup	1.00	7.75
Smith Co	0.50	
Troy	1.00	7.75
Bell Co	0.50	
Truce		6.75
Jack Co	0.50	
Tucker		6.75
Anderson Co	0.50	

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NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Tuckertown		6.75
Navarro Co	0.50	
Tuleta		6.75
Bee	0.50	
Tulia	1.50	8.25
Swisher Co	0.50	
Tulip		6.75
Fannin Co	0.50	
Tulsita		6.75
Bee	0.50	
Tunis		6.75
Burleson Co	0.50	
Tupelo		6.75
Navarro Co	0.50	
Turkey (Hall Co)	2.00	8.25
Turnersville		6.75
Coryell Co	0.50	
Turney		6.75
Cherokee Co	0.50	
Tuscola (Taylor Co)	1.00	7.25
Tye (Taylor Co)	1.50	7.75
Tyler	1.50	8.25
Smith Co	0.50	
Tyler's Bluff		6.75
Cooke Co	0.50	
Tynan		6.75
Bee	0.50	
Uhland	1.00	7.75
Caldwell Co	0.50	
Uhland	1.00	7.75
Hays	0.50	
Uncertain (Harrison Co)	1.00	7.25
Union		6.75
Lubbock Co	0.50	
Union		6.75
Scurry Co	0.50	
Union		6.75
Terry Co	0.50	
Union Grove	1.00	7.75
Upshur Co	0.50	
Union High		6.75
Navarro Co	0.50	
Union Hill		6.75
Bosque Co	0.50	
Union Hill		6.75
Upshur Co	0.50	
Union Springs (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Union Valley		6.75
Hunt Co	0.50	
Unity		6.75
Lamar Co	0.50	
Universal City (Bexar Co)	1.50	7.75
University Park (Dallas Co)	1.00	8.25
Dallas MTA	1.00	
Upshaw (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Upton		6.75
Bastrop Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Urbana		6.75
San Jacinto Co	0.50	
Utiley		6.75
Bastrop Co	0.50	
Utopia		7.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Uvalde	1.00	8.25
Uvalde Co	0.50	
Uvalde Co Health Svcs	0.50	
Val Verde		6.75
Milam Co	0.50	
Valentine		7.25
Jeff Davis Co	0.50	
Jeff Davis Co Health Svcs	0.50	
Valley Mills	1.00	7.75
Bosque Co	0.50	
Valley Mills	1.00	7.75
McLennan Co	0.50	
Valley View	1.50	8.25
Cooke Co	0.50	
Valley View		6.75
Runnels Co	0.50	
Valley View		6.75
Upshur Co	0.50	
Valley Wells		6.75
Dimmit Co	0.50	
Valleycreek		6.75
Fannin Co	0.50	
Van (Van Zandt Co)	2.00	8.25
Van Alstyne (Grayson Co)	2.00	8.25
Van Dyke		6.75
Comanche Co	0.50	
Van Horn (Culberson Co)	1.50	7.75
Van Raub (Bexar Co)		6.75
San Antonio MTA	0.50	
Vance		6.75
Real Co	0.50	
Vancourt		6.75
Tom Green Co	0.50	
Vandalia		6.75
Red River Co	0.50	
Vandenburg		6.75
Medina Co	0.50	
Vanderbilt		6.75
Jackson Co	0.50	
Vanderpool		6.75
Bandera Co	0.50	
Vanetia		6.75
Leon Co	0.50	
Varisco		6.75
Brazos Co	0.50	
Vattman		6.75
Kleberg Co	0.50	
Vaughan		6.75
Hill co	0.50	
Veal Station		6.75
Parker Co	0.50	
Vega	1.00	7.75
Oldham Co	0.50	

The Texas State Sales Tax

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Venus (Ellis Co)	1.50	7.75
Venus (Johnson Co)	1.50	7.75
Verdi		6.75
Atascosa Co	0.50	
Verhalen (Reeves Co)		6.75
Reeves Co Hospital Dist	0.50	
Veribest		6.75
Tom Green Co	0.50	
Vernon (Wilbarger Co)	1.50	7.75
Vick		6.75
Concho Co	0.50	
Victoria	1.50	8.25
Victoria Co	0.50	
Victory City		6.75
Bowie Co	0.50	
Vidor	1.50	8.25
Orange Co	0.50	
Vigo Park		6.75
Swisher Co	0.50	
Vilas		6.75
Bell Co	0.50	
Vineyard		6.75
Jack Co	0.50	
Vinton	1.00	7.75
El Paso Co	0.50	
Viola (Nueces Co)		6.75
Corpus Christi MTA	0.50	
Violet (Nueces Co)		6.75
Corpus Christi MTA	0.50	
Vistula		6.75
Houston Co	0.50	
Voca		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Volente (Travis Co)		7.25
Austin MTA	1.00	
Von Ormy (Bexar Co)		6.75
San Antonio MTA	0.50	
Voth		6.75
Jefferson Co	0.50	
Waco	1.50	8.25
McLennan Co	0.50	
Waelder	1.00	7.75
Gonzales Co	0.50	
Wake		6.75
Crosby Co	0.50	
Wake Village	1.00	7.75
Bowie Co	0.50	
Wakefield		6.75
Polk Co	0.50	
Waldeck		6.75
Fayette Co	0.50	
Waldrip		7.00
McCulloch Co	0.50	
McCulloch Co Hospital Dist	0.25	
Walhalla		6.75
Fayette Co	0.50	
Wall		6.75
Tom Green Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Wallace Chapel		6.75
Upshur Co	0.50	
Waller (Harris Co)	1.00	7.25
Waller (Waller Co)	1.00	7.25
Wallis	1.00	7.75
Austin Co	0.50	
Walnut Springs	1.00	7.75
Bosque Co	0.50	
Walston Springs		6.75
Anderson Co	0.50	
Wamba		6.75
Bowie Co	0.50	
Waples		6.75
Hood Co	0.50	
Warda		6.75
Fayette Co	0.50	
Wards Creek		6.75
Bowie Co	0.50	
Waring		6.75
Kendall Co	0.50	
Warlock		6.75
Marion co	0.50	
Warren		6.75
Tyler Co	0.50	
Warren City	1.00	7.75
Gree	0.50	
Warrenton		6.75
Fayette Co	0.50	
Washington		6.75
Washington Co	0.50	
Waskom (Harrison Co)	1.00	7.25
Wataugu (Tarrant Co)	1.50	8.25
Watauga Crime Control Dist	0.50	
Water Valley		6.75
Tom Green Co	0.50	
Waverly		6.75
San Jacinto Co	0.50	
Waxahachie (Ellis Co)	2.00	8.25
Wealthy		6.75
Leon Co	0.50	
Weatherford	1.50	8.25
Parker Co	0.50	
Weaver		6.75
Hopkins Co	0.50	
Webster (Harris Co)	1.50	7.75
Weches		6.75
Hosuton Co	0.50	
Weeping Mary		6.75
Cherokee Co	0.50	
Weimar	1.00	7.75
Colorado Co	0.50	
Weinert		6.75
Guadalupe Co	0.50	
Weinert (Haskell Co)	1.00	7.25
Weirville		6.75
Hopkins Co	0.50	
Welch		6.75
Dawson Co	0.50	
Welcome		6.75
Austin Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Weldon		6.75
Houston Co	0.50	
Welfare		6.75
Kendall Co	0.50	
Wellborn		6.75
Brazos Co	0.50	
Wellington (Collingsworth Co)	2.00	8.25
Wellman		6.75
Terry Co	0.50	
Wells	1.00	7.75
Cherokee Co	0.50	
Wells Creek		6.75
Anderson Co	0.50	
Weslaco (Hildago Co)	2.00	8.25
Wesley		6.75
Washinton Co	0.50	
Wesley Grove		6.75
Brazos Co	0.50	
West	1.50	8.25
McLennan Co	0.50	
West Carlisle		6.75
Lubbock Co	0.50	
West Cliff		6.75
Bell Co	0.50	
West Columbia	1.50	8.25
Brazoria Co	0.50	
West Delta		7.25
Delta Co	0.50	
Delta Co Emergency Dist	0.50	
West Lake Hills (Travis Co)	1.50	7.75
West Mineola		6.75
Wood Co	0.50	
West Mountain		6.75
Upshur Co	0.50	
West Orange	1.00	7.75
Orange Co	0.50	
West Point		6.75
Fayette Co	0.50	
West Sandy		6.75
Walker	0.50	
West Tawakoni	1.50	8.25
Hunt Co	0.50	
West University Place (Harris Co)	1.00	8.25
Houston MTA	1.00	
Westbrook	1.00	7.75
Mitchell Co	0.50	
Westfield (Harris Co)		7.25
Houston MTA	1.00	
Westgate (Harris Co)		7.25
Houston MTA	1.00	
Westlake (Denton Co)	2.00	8.25
Westlake (Tarrant Co)	2.00	8.25
Westminster (Collin Co)	1.00	7.25
Weston (Collin Co)	1.00	7.25
Westover (Baylor Co)		7.25
Baylor Co Hospital Dist	1.00	
Westphalia		6.75
Falls Co	0.50	

The Texas State Sales Tax

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Westway		6.75
Deaf Smith Co	0.50	
Westway		6.75
El Paso Co	0.50	
Westworth Village (Tarrant Co)	1.00	7.25
Wetmore (Bexar Co)		6.75
San Antonio MTA	0.50	
Whaley		6.75
Bowie Co	0.50	
Wharton	1.50	8.25
Wharton Co	0.50	
Wheeler (Wheeler Co)	1.50	7.75
White Deer (Carson Co)	1.00	7.25
White Hall		6.75
Bell Co	0.50	
White Hall		6.75
Coryell Co	0.50	
White Hall		6.75
Grimes Co	0.50	
White Oak	1.50	8.25
Gregg Co	0.50	
White Rock		6.75
Hunt Co	0.50	
White Rock		6.75
Red River Co	0.50	
White Rock		6.75
San Augustine Co	0.50	
White Settlement (Tarrant Co)	1.50	8.25
White Settlement Crime Control Dist	0.50	
Whiteface (Cochran Co)	1.00	7.25
Whitehouse	1.50	8.25
Smith Co	0.50	
Whitesboro (Grayson Co)	1.00	7.25
Whitway		6.75
Hamilton Co	0.50	
Whitewright (Grayson Co)	2.00	8.25
Whitman		6.75
Washinton Co	0.50	
Whitney	1.50	8.25
Hill co	0.50	
Whitson		6.75
Coryell Co	0.50	
Whitt		6.75
Parker Co	0.50	
Wichita Falls (Wichita Co)	2.00	8.25
Wickett (Ward Co)	1.00	7.25
Wiedeville		6.75
Washinton Co	0.50	
Wieland		6.75
Hunt Co	0.50	
Wiggins		6.75
McLennan Co	0.50	
Wild Peach		6.75
Brazoria Co	0.50	
Wilderville		6.75
Falls Co	0.50	
Wildorado		6.75
Oldham Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Wilkins		6.75
Upshur Co	0.50	
William Penn		6.75
Washinton Co	0.50	
Williams		6.75
Jefferson Co	0.50	
Willis (Montgomery Co)	1.00	7.25
Willow City		6.75
Gillespie Co	0.50	
Willow Grove		6.75
Bell Co	0.50	
Willow Grove		6.75
McLennan Co	0.50	
Willow Oak		6.75
Upshur Co	0.50	
Willow Park	1.50	8.25
Parker Co	0.50	
Willow Point		6.75
Wise Co	0.50	
Willow Springs		6.75
Fayette Co	0.50	
Willow Springs		6.75
Rains Co	0.50	
Willow Springs		6.75
San Jacinto Co	0.50	
Wills Point (Van Zandt Co)	2.00	8.25
Wilmer (Dallas Co)	1.00	7.25
Wilmeth		6.75
Runnels	0.50	
Wilson (Lynn Co)	1.00	7.25
Wimberley		6.75
Hay	0.50	
Winchester		6.75
Fayette Co	0.50	
Windcrest (Bexar Co)	1.00	7.25
Windom	1.00	7.75
Fannin Co	0.50	
Windthorst	1.50	8.25
Archer Co	0.50	
Windthorst (Clay Co)	1.50	7.75
Winedale		6.75
Fayette Co	0.50	
Winfield	1.50	8.25
Titus Co	0.50	
Wingate		6.75
Runnels Co	0.50	
Wink	1.00	8.25
Winkler Co	0.50	
Winkler Co Health Svcs	0.50	
Winkler		6.75
Navarro Co	0.50	
Winnsboro	1.50	8.25
Franklin Co	0.50	
Winnsboro	1.50	8.25
Wood Co	0.50	
Winona	1.00	7.75
Smith Co	0.50	
Winter Haven		6.75
Dimmit Co	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Winters	1.50	8.25
Runnels Co	0.50	
Wixon Valley	1.00	7.75
Brazos Co	0.50	
Wizard Wells		6.75
Jack Co	0.50	
Woden (Nacogdoches Co)		7.25
Nacogdoches Co Hospital Dist	1.00	
Wolfe City	1.00	7.75
Hunt Co	0.50	
Wolfforth	1.00	7.75
Lubbock Co	0.50	
Womack		6.75
Bosque Co	0.50	
Woodbine		6.75
Cooke Co	0.50	
Woodbranch (Montgomery Co)		7.25
E Montgomery Co Improvement Dist	1.00	
Woodbury		6.75
Hill co	0.50	
Woodcreek	1.00	7.75
Hays Co	0.50	
Woodlawn		6.75
Angelina Co	0.50	
Woodrow		6.75
Lubbock Co	0.50	
Woodsboro (Refugio Co)	1.00	7.25
Woodson (Throckmorton Co)	1.00	7.25
Woodville	1.50	8.25
Tyler Co	0.50	
Woodway	1.50	8.25
McLennan Co	0.50	
Woosley		6.75
Rains Co	0.50	
Wortham (Freestone Co)	1.00	7.25
Wright City		6.75
Smith Co	0.50	
Wrightsboro		6.75
Gonzales Co	0.50	
Wylie (Collin Co)	2.00	8.25
Wylie (Dallas Co)	2.00	8.25
Wylie (Rockwall Co)	2.00	8.25
Yale		6.75
Franklin Co	0.50	
Yancey		6.75
Hunt Co	0.50	
Yancey		6.75
Medina Co	0.50	
Yantis	1.00	7.75
Wood Co	0.50	
Yarboro		6.75
Grimes Co	0.50	
Yard		6.75
Anderson Co	0.50	
Yarrelton		6.75
Milam Co	0.50	
Yates (Kimble Co)		6.75
Kimble Co Emergency Svcs Dist	0.50	

NAME	LOCAL RATE in PERCENT	TOTAL RATE in PERCENT
Yellow Mound (Eastland Co)		6.75
Eastland Memorial Hospital Dist	0.50	
Yellowpine		6.75
Sabine Co	0.50	
Yetes		6.75
Hill co	0.50	
Yoakum (DeWitt Co)	1.00	7.25
Yoakum (Lavaca Co)	1.00	7.25
Yorktown (DeWitt Co)	1.00	7.25
Youngsfort		6.75
Bell Co	0.50	
Yowell		6.75
Hunt Co	0.50	
Zabcikville		6.75
Bell Co	0.50	
Zavalla	1.50	8.25
Angelina Co	0.50	
Zionsville		6.75
Washinton Co	0.50	
Zipperlenville		6.75
Falls Co	0.50	
Zippville		6.75
Guadalupe Co	0.50	
Zorn		6.75
Guadalupe Co	0.50	
Zuehl		6.75
Guadalupe Co	0.50	

Source: Comptroller of Public Accounts, 1998

Special Purpose Districts

Sales & Use Tax Comparison Summary
As of July 1998

	Current Rate in Percent	1997 Payments To Date	1998 Payments To Date	Percent Change
Aransas County Health Services	0.50%	\$319,288	\$354,811	11.12%
Baylor County Hospital District	1.00%	\$68,417	\$84,859	24.03%
Baytown Crime Control	0.50%	\$0	\$0	U/C
Corpus Christi Crime Control District	0.125%	\$0	\$452,624	U/C
De Leon Hospital District	0.50%	\$0	\$37,352	U/C
Delta County Emergency Services District	0.50%	\$17,687	\$19,307	9.15%
East Montgomery County Improvement District	1.00%	\$0	\$508,664	U/C
Eastland Memorial Hospital District	0.50%	\$126,089	\$130,681	3.64%
Ector County Hospital District	0.75%	\$6,868,715	\$7,070,401	2.93%
Eules Crime Control District	0.25%	\$491,541	\$526,322	7.07%
Fort Worth Crime Control	0.50%	\$15,034,462	\$16,687,296	10.99%
Halton City Crime Control	0.25%	\$427,988	\$450,757	5.32%
Hurst Crime Control District	0.50%	\$1,563,223	\$1,696,166	8.50%
Jeff Davis County Health Services	0.50%	\$18,006	\$21,526	19.55%
Jim Hogg County Health Services	0.50%	\$16,829	\$108,058	542.08%
Kaufman County Development District	0.50%	\$0	\$228	U/C
Kimble County Emergency Services District	0.50%	\$54,491	\$59,810	9.76%
Kinney County Health Services	0.50%	\$18,727	\$17,970	-4.04%
Maverick County LFW & CDC (1)	0.50%	\$508,034	\$563,742	10.96%
McCulloch County Hospital District	0.25%	\$65,979	\$73,997	12.15%
Nacogdoches County Hospital District	1.00%	\$2,108,368	\$2,212,923	4.95%
North Richland Hills Crime Control District	0.50%	\$1,847,808	\$1,988,405	7.60%
Reeves County Hospital District	0.50%	\$161,959	\$177,966	9.88%
Rice Hospital District	0.50%	\$0	\$49,095	U/C
River Oaks Crime Control District	0.50%	\$34,630	\$54,824	58.31%
Rockdale Hospital District	0.50%	\$102,060	\$109,565	7.35%
Saginaw Crime Control District	0.50%	\$0	\$44,904	U/C
Schleicher County Health Services	0.50%	\$9,971	\$45,278	354.11%
Southlake Crime Control District	0.50%	\$0	\$163,371	U/C
Town Center Improvement Districts	1.00%	\$1,847,221	\$2,436,675	31.91%
Uvalde County Health Services	0.50%	\$357,100	\$420,764	17.82%
Watauga Crime Control District	0.50%	\$195,546	\$208,406	6.57%
White Settlement Crime Control District	0.50%	\$521,344	\$555,141	6.48%
Williamson County Development District	0.50%	\$0	\$3,028	U/C
Winkler County Health Services	0.50%	\$153,302	\$186,481	21.64%
Totals		\$32,938,787	\$37,521,401	13.91%

(1) Acronym for Land Fill Waste & Criminal Detention Center

U/C Unable to compute percentage change

Source: John Sharp, Comptroller of Public Accounts, Window on State Government

MTA's and CTD's

	Current Rate	1997 Payments To Date	1998 Payments To Date	Percent Change
Austin MTA	1.00%	\$43,778,724	\$48,850,275	11.58%
Corpus Christi MTA	0.50%	\$7,173,845	\$7,746,406	7.98%
Dallas MTA	1.00%	\$145,820,247	\$157,044,089	7.69%
El Paso CTD	0.50%	\$11,341,289	\$11,899,510	4.29%
Fort Worth MTA	0.50%	\$13,707,337	\$14,779,625	7.82%
Houston MTA	1.00%	\$142,486,048	\$159,464,572	11.91%
Laredo CTD	0.25%	\$1,614,331	\$1,826,842	13.16%
San Antonio MTA	0.50%	\$27,730,325	\$29,792,333	7.43%
Totals		\$393,652,147	\$431,403,653	9.59%

Source: John Sharp, Comptroller of Public Accounts, Window on State Government